

REPORT

ON THE WORKING OF

MUNICIPALITIES

IN THE

PUNJAB

DURING THE YEAR

1933-34.



Lahore :
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB.
1935.

Price : Rs. 14-8-0 or 1£. 1s. 9d.

REPORT
ON THE WORKING OF
MUNICIPALITIES
IN THE
PUNJAB
DURING THE YEAR
1933-34.



Lahore :

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB.

Revised List of Agents for the Sale of Punjab Government Publications

ON THE CONTINENT AND UNITED KINGDOM.

Publications obtainable either direct from the High Commissioner for India, at India House Aldwych, London, W. C. 2, or through any bookseller.

IN INDIA.

The MANAGER, "The Qaumi Daler" and the Union Press, Amritsar.

The MANAGER, The Muftid-i-'Am Press, Lahore.

The MANAGING PROPRIETOR, The Commercial Book Company, Brandreth Road, Lahore.

Messrs. RAMA KRISHNA & SONS, Anarkali, Lahore.

The HONY. SECRETARY, Punjab Religious Book Society, Lahore.

L. RAM LAL SURI, Proprietor, "The Students' Own Agency," Anarkali, Lahore.

The PROPRIETOR, Punjab Law Book Mart, Mohan Lal Road, Lahore.

L. DEWAN CHAND, Proprietor, The Mercantile Press, Nisbet Road, Lahore.

R. S. JAUBA, Esq., B.A., B.T., The Students' Popular Depôt, Kacheri Road, Lahore.

The MANAGER, University Book Agency, Kacheri Road, Lahore.

The PROPRIETOR, City Book Co., Post Box No 283, Madras.

The PROPRIETOR, The Book Company, Ltd., College Square, Calcutta.

The MANAGER, Standard Book Depot, The Mall, Lahore.

The PROPRIETOR, Aftab Punjab General Law Book Agency, near Old City Police Station, Lahore.

The MANAGING PARTNER, The Bombay Book Depot, Gurgaon, Bombay.

Messrs. CHATTERJI & Co., Booksellers, 3, Bacharam Chatterji Lane, Post Office Hatkhola, Calcutta.

The MANAGER, The Oxford Book and Stationery Co., The Mall, Lahore.

Messrs. THACKER SPINK & Co., Ltd., P. O. Box No. 54, Calcutta.

Messrs. D. B. TARAPOREVALA, SONS & Co., Treasure House of Books, Taj Building Bldg., 210, Hornby Road, Fort Bombay.

Messrs. W. NEWMAN & Co., Ltd., 3, Old Court House Street, Post Box No. 76, Calcutta.

The MANAGER, The New Book Depôt, No. 79, The Mall, Simla.

The MANAGER, The English Book Depôt, Taj Road, Agra.

Messrs. R. CAMBRAY & Co., 11-A, Haldar Lane, Bowbazar, Calcutta.

Messrs. DASS BROTHERS, Booksellers and Publishers, Anarkali, Lahore.

M. FERROZ-U-DIN & SONS, Government Printers and Booksellers, opposite Tonga Stand, Lohari Gate, Lahore.

Messrs. B. PARIKH & Co., Booksellers and Publishers, Narsinhji Pole, Baroda.

Messrs. R. S. TOMABA & SONS, Publishers, Oriental and Foreign Booksellers, opposite Fort Gate, Delhi.

Messrs. SAMPSON WILLIAM & Co., Booksellers, &c., 127-B, The Mall, Cawnpore.

L. FAQIR CHAND MARWAH, Bookseller, Peshawar Cantonment.

Messrs. J. M. JAINA & BROTHERS, 6A½ Prem House, Cannought Place, New Delhi.

The MANAGER, The Civil and Military Gazette, Ltd., Edwardes Road, Rawalpindi.

The PROPRIETOR, Doaba House, Mohan Lal Road, Lahore.

The PROPRIETOR, The English Book Depôt, Wazir Ali Buildings, Ferozepore.

Proceedings of the Punjab Government (Ministry of Local Self-Government), in the Local Self-Government (Committees) Department, No. 29256-L. S.-G- C., dated 4th September, 1935.

READ—

The Annual Municipal Administration Reports and Returns for the year 1933-34.

I.—Municipal Development.

THE number of municipalities rose during the year under report from 112 to 115 (though only 114 are shown in the statistics, the lately created municipality of Tarn Taran not being shown among municipalities) and the Notified Area of Phullerwan (Shahpur) and the Small Towns of Tarn Taran (Amritsar), and Khanna (Ludhiana) having been converted into municipalities; while the number of Notified Areas (created under section 211 of the Municipal Act) fell from 24 to 23. The Notified Areas are *quasi*-municipalities, most of the provisions of the Municipal Act having been extended to them, the main difference being that the president and members of the committee are all appointed by Government, and that taxes are imposed by Government. The statistics for Notified Area Committees are shown separately from those of Municipal Committees, and in far less detail, (*vide* appendices I and II).

The population of municipalities is now 2,508,510. The total number of members of Municipal Committees (not counting the newly created one of Tarn Taran) became 1,291; and of these 369 were appointed and 922 elected, 1,177 being non-officials and 114 officials. It must be remembered, however, that the statistics show no members for 4 out of the 5 Committees (Gohana, Buria, Shahabad, Karor and Hansi), which were superseded either before or during the year under report. There were till the end of the year under report 7 Municipal Committees of which the members were all appointed by Government, *viz.*, Sheikhpura (district Sheikhpura), Pindigheb (Attock), Pakpattan (Montgomery), Khanewal and Mian Channun (Multan); and Isakhel and Kalabagh (Mianwali) but since then the elective system has been introduced in all save Pindigheb, Pakpattan, Isakhel and Kalabagh. Of the 110 presidents (no presidents being shown for the new Committee of Tarn Taran and the 4 superseded Committees of Buria, Shahabad, Karor and Hansi), 12 were appointed officials, 1 an appointed non-official, 29 elected officials, and 68 elected non-officials.

Elections held during the year appear to have been quiet and orderly. Thirty-two election petitions were brought, only 5 out of those decided during the year proving successful. Personation is reported to be a common feature of elections, but prosecutions lodged were comparatively few. In one municipality, however, Amritsar, where special measures were taken by the authorities for detecting and prosecuting offenders, no less than 67 convictions for this offence were secured. It is also noteworthy that mention is made in the reports of 5 candidates whose securities were forfeited for not securing the minimum requisite number of votes.

The population in Notified Areas was 68,090. The total number of members of Notified Area Committees was 114, all of them being appointed, 65 of these being officials and 49 non-officials.

II.—Finance.

Income.—The financial position of municipal committees generally showed considerable improvement. The total income rose from 160·7 lakhs to 172 lakhs, the closing balance rising from 24·8 to 30 lakhs. This income included Government grants of 8·5 lakhs as compared with 7·4 lakhs of the previous year. The chief increase was that of terminal tax, which rose from 44·6 lakhs to 48·1. This increase was partly due to the fresh imposition of terminal tax during the year in 4 municipalities (the number of Municipal Committees imposing terminal

tax thus rising from 38 to 42) ; but there was also a rise in the receipts in many cases, the most striking increase being at Lahore, from Rs. 14,01,744 to Rs. 14,89,648, the improvement being attributed by the Commissioner to the presence of an Executive Officer. There was also a considerable increase under the head of "General—Other Items" from 4.6 to 6.2 lakhs, for which no special reason can be assigned.

Income from fines.—Municipal revenues have suffered during the last 4 years, through having been deprived of all income arising from fines imposed by Courts, owing to advice received from the Government of India that such proceeds must, in view of the Devolution Rules, accrue to the Provincial Government and not to local bodies. In consequence of this, the provision in the Municipal Act (section 51) for the crediting of fines imposed under the Municipal and various other Acts to the municipal funds was removed by the Municipal Amendment Act of 1933. Recently, however, after a representation by the Punjab Government, the Government of India reversed their opinion. Consequently, steps are now being taken for the re-insertion of that provision by an Amending Act, and in future both municipal committees and other local bodies will have their funds augmented by this not inconsiderable source of revenue.

Expenditure.—Expenditure showed, in comparison with income, only a slight rise, from 136 to 142 lakhs, which accounts for the considerable increase in the closing balances. The chief rises were in the case of Public Health, expenditure on which rose from 26.2 to 27.5 lakhs, and of primary schools, on which expenditure rose from 14.3 to 14.8 lakhs. Among the reductions in expenditure, the Government is concerned to notice a fall from 8.2 to 7.5 for maintenance of water-supply works. Inspections of such works by the Public Health Department constantly reveal grave defects in the upkeep, and this would appear to be a case of false economy.

The average incidence of taxation per head of the population rose from Rs. 3-2-7 to Rs. 3-4-5. The variations, as usual, were very extreme, the lowest being that of Re. 0-9-8 at Baghbanpura-cum Bhogiwal Lahore district), while at Simla, Dalhousie and Murree, the incidence was Rs. 22-6-0, Rs. 24-5-7 and Rs. 79-6-0, respectively, and the highest incidence in the non-hill municipalities was at Lahore, Rs. 6-14-0, Mian Channun (Multan), Rs. 6-9-10, and Rawalpindi, Rs. 5-3-2. The reasons why the incidence of taxation in hill municipalities is far higher than in those of the plains are obvious. It is not, however, clear from the reports why at Murree it is so abnormally high as compared with every other municipality. Presumably the taxes are pitched higher, owing to the small summer population at Murree, as compared with that of other hill stations. Moreover, as expenditure considerably exceeded the income during the year under report, the taxation will apparently have to be increased. The Government hopes that the reports for the next year will shed light on this question.

Finances of Notified Area Committees.—The income of the 24 Notified Area Committees showed a slight increase, from Rs. 6,01,116 to Rs. 6,13,760, the expenditure rising from Rs. 3,83,391 to Rs. 3,98,158. The causes of variations of expenditure and income are not clear from the reports. The incidence of taxation rose from Rs. 2-10-1 to Rs. 2-12-1, and varied from 8 pies at Nuh (Gurgaon district) to Rs. 7-9-10 at Vehari (Multan). It will be interesting to learn in the next report, why the total income of Rs. 1,712 (the actual receipts being Rs. 247), sufficed for the needs of Nuh, while Rs. 38,555 was necessary for the needs of the smaller town of Vehari.

III.—Business and financial methods of Committees.

Rawalpindi Division.—Most of the municipalities of Rawalpindi Division showed signs of financial recovery. Striking increases of income occurred at Jhelum (from Rs. 1,04,325 to Rs. 1,17,225), Campbellpur (from

Rs. 60,312 to Rs. 90,329), Miani (from Rs. 18,815 to Rs. 37,057), Murree (from Rs. 2,36,060 to Rs. 2,52,093) and Mianwali (from Rs. 79,902 to Rs. 85,887). These rises were largely due to higher yields from octroi, except at Murree, where there is no octroi or terminal tax, and where the chief rises were on account of water supply and rents from Nazul properties (*i.e.*, Government real property under the management of the Committee). There has been less substitution of octroi by terminal tax than in other Divisions, and, at present, terminal tax is in force in only 4 municipalities of Rawalpindi Division. In two instances the terminal tax proceeds showed a slight increase, while the income from this source at Sargodha again fell. The Government would have liked a more detailed explanation of the continued diminution of the terminal tax yield at Sargodha than has been supplied in the reports. It is astonishing that a yield of Rs. 72,376 for the years 1931-32 has progressively fallen in the two succeeding years to Rs. 30,961 and Rs. 28,832. It is stated by the Deputy Commissioner that there would be a higher yield if the terminal tax schedules were revised, and he deplores the continued procrastination of the Committee in the matter. This, however, does not account for the enormous decrease, under the existing schedules, and the Government is left wondering whether an investigation of the methods of the lessees of terminal tax collections at Sargodha might offer any explanation. That tax collections are not responsible is clear from the comment in the Deputy Commissioner's report, that there were frequent complaints of unauthorised charges by the lessees. It would indeed, appear that the financial methods of this particular municipal committee require a thorough over-hauling, meeting, as they do, with severer castigation in the annual report of the Local Audit Department than those of any other committee of the Division. For years, the attitude of this Committee towards audit objections has been one of dilatoriness and indifference; and the latest report emphasises that in the Municipal Works Department, the overhead expenses continued to be unduly heavy, and that laxity of supervision has been responsible for much waste of money.

The other Committees in the Rawalpindi Division, of which the affairs call for special comment, are those of Campbellpur, Isakhel and Gujrat. The accounts of the Campbellpur Municipal Committee have for some time been most unsatisfactory. Irregularities are frequent, and delay in preparation of the house tax assessment lists has been largely responsible for heavy arrears of house tax; and it is astonishing that tenders for electric lighting materials were not called for. As these defects were presumably due for the most part to the late Secretary, who absconded after he had been prosecuted for embezzlement, the Government hopes that the next report will show that there has been an improvement. As regards Isakhel Committee, the Government is concerned to note the increasing precariousness of its finances. This may be attributable to the fact, emphasised in Deputy Commissioner, Mianwali's report, that the Sub-Committees of the Isakhel Committee (like those of the Kalabagh Committee whose finances also are none too sound) display no interest in their work. The Gujrat Committee supplies the one example from the Rawalpindi Division, during the year, of a considerable loss by dishonesty of the staff, a theft of Rs. 350 being committed in the Octroi Department. The local audit commentary, on the action of the Committee in reinstating and paying salaries in full for the suspension period, to three employees, whose negligence had been responsible for the loss, is that "this case is typical of the misplaced leniency which many Committees show towards their employees." It is indeed a fact that Committees tend to consider the interests of their employees rather than of the public.

Lahore Division.—The Government is gratified to learn that on the whole the financial position of municipalities in the Lahore Division considerably improved during the year. Terminal tax is levied in 13, and octroi in 8, of the 23 municipalities of the division. Terminal tax yield showed an increase in most cases, the most considerable being at Lahore, Batala, Dinanagar, Gujranwala, Sheikhpura and Kasur. The

most noteworthy increases, after Lahore (where, as mentioned above, the rise of nearly Rs. 88,000 is attributed by the Commissioner largely to measures taken by the Executive Officer) being those at Sheikhupura, where the increase was of over 50 per cent., from Rs. 12,413 to Rs. 19,204, at Dinanagar, from Rs. 16,290 to Rs. 21,980, and at Batala, from Rs. 90,872 to Rs. 1,02,157. The increase at Sheikhupura was due to the imposition for the first time of taxation on goods arriving by road, the terminal tax previously having been only on rail-borne articles. The cause of the considerable increase at Dinanagar is assigned to the revision of the terminal tax schedule: a course which several other committees in the province, notably Kalabagh in the Rawalpindi Division, would be advised to take without delay. The rise of taxation and income at Batala is attributed by the Deputy Commissioner to an improvement in trade. In view of the latter reassuring fact, it is strange that the terminal tax yield at Amritsar, midway between Lahore and Batala, in both of which places signs of a return to prosperity were manifest from the terminal tax figures, the yield from that source showed a slight fall. This is attributed by the Commissioner to a variety of causes, the most prominent of these being a leakage of revenue on account of smuggling of goods in motor vehicles and from warehouses just outside the terminal tax boundaries, and also to dishonesty of the staff. As the former drawback is one to which most large municipalities, Lahore in particular, are exposed, Government is forced to the regrettable conclusion that the second is the more probable cause. In contradistinction to terminal tax, octroi income showed as many falls as rises, the only noteworthy rise being one from Rs. 3,07,493 to Rs. 3,21,262 at Sialkot. This fact would appear to point to the moral, to which the attention of all Committees was recently called by Government, that terminal tax is for many reasons a more satisfactory system than octroi, and that Committees would be well advised to substitute the former for the latter. Of the two Committees which levy neither octroi nor terminal tax, the tiny Committee of Baghbanpura is to be congratulated on increasing its receipts from the resident tax, chiefly by a resolute realisation of past arrears, from Rs. 1,204 to Rs. 7,405.

Thanks mainly to the increased yield from taxes, most of the committees were able to end the year with larger balances, the Amritsar Committee being able to raise its closing balance from Rs. 2,52,868 to Rs. 3,15,320, the Lahore Committee from Rs. 18,160 to Rs. 2,09,114; but, as is emphasised by the Commissioner the latter Committee during past year should have effected far greater savings, to finance the water works and drainage schemes, of which the municipality is in such dire need, and with which object the Committee a long while ago had figures prepared for a house tax, still reposing on its office shelves, owing to the unpopularity which such a tax would bring down on the heads of members. In this connection it may be remarked that, as the result of a conference called by His Excellency the Governor after the year under report, the existing schemes for drainage and water supply are being revised by the Public Health Department, and on their completion the question of the financial assistance to be rendered by Government to the Committee will be considered. It may also be mentioned here that some, by no means inconsiderable, financial relief to the Lahore Municipal Committee will result from orders issued by Government, after the year under report, regarding contributions to be made by local bodies towards the maintenance of persons sent to Mental Hospitals whether within or outside the province. Heretofore the prevalent habit of persons sending their insane dependents, or of lunatics themselves drifting, into Lahore, has entailed a heavy and inequitable burden on the Lahore municipal finances, owing to the provision, in the Municipal Act as it existed before the Amendment Act of 1933, empowering the local Government to require the Committees of those municipalities from which pauper lunatics are actually sent to asylums to defray the cost of their maintenance. Now that the Act has been amended, as above explained it has been possible for the Government to fix a uniform charge for all

Municipal Committees, as it is also arranging in the case of all other local bodies, for defraying the maintenance expenses of all pauper lunatics of the province.

Jullundur Division.—A comparison of the closing balances for the year under report and the year preceding indicates an improvement in the financial position of most of the municipalities. Considerable improvement is shown in the cases of Hoshiarpur, Jullundur, Ludhiana, Khanna, Fazilka, Moga and Abohar, the most striking case being that of Abohar, which raised an opening balance of Rs. 51,639 to a closing balance of Rs. 93,189. In most municipalities the increase was due to a rise in the yield from terminal tax. Thus the yield from this source rose by Rs. 30,000 at Jullundur (from 2·3 to 2·6 lakhs), by Rs. 22,000 at Ludhiana (from 1·8 to 2·0 lakhs), by Rs. 12,400 at Fazilka (from Rs. 33,353 to Rs. 45,451) and by Rs. 3,000 at Abohar (from Rs. 21,144 to Rs. 24,000). Several of the rises were due to revisions of the schedule of rates, as at Jullundur and Abohar. The increase at Fazilka was due largely to the extension of the terminal tax to road-borne goods, whereas it had previously been on goods borne by rail only. It is a condition laid down by the Railway authorities that, in return for collection of the tax by them, road-borne goods should be liable to the tax, and this liability has now been enforced in most places. The considerable increase of terminal tax at Ludhiana is attributed by the Commissioner partly to the inclusion of a fresh area within the municipality and partly to the close supervision of the terminal tax staff by the Executive Officer. Receipts from octroi, in the ten municipalities of the division where it remained in force, were mostly stationary: and the Government would like these ten committees to consider the advantages of terminal tax over octroi (mentioned above in connection with Lahore division).

Figures in the Commissioner's report, revealing the percentage of the cost of general establishment on the net income of the Committees are somewhat disquieting. By far the most economically run Committee is that of Jullundur, where the general establishment costs only 14·23 per cent. of the net income, and the headquarter's office establishment only 3·03 per cent., and the position is not unsatisfactory at Phillaur, Banga, Nakodar, Fazilka, Moga and Dharmasala, where the percentage of cost to the general establishment is from 20 to 30 per cent. The cost of establishment of all other Committees, however, is far higher, being over 50 per cent. in six cases, while in Urmar Tanda the percentage of cost to the general establishment is actually 76·10 per cent., that of the office establishment being 5·66 per cent. It is therefore not surprising that the closing balance has gone down. The reason for such disproportionate expenditure is the very small income of this Committee, the total, including closing balance for the year under report, being Rs. 13,434. Though the population (11,215) is small, it may be observed that the incidence of taxation (Re. 1 0-5) is lower than in any other municipality of the division, and it would seem that, if the Committee is to perform any work worth doing, its income should be increased by an enhancement of taxation. The Government certainly considers it questionable whether there can be much point in the continuance of a Committee which spends almost all its revenues on its establishment, and hopes that the reports for the next year will shed light on this question.

Ambala Division.—Not much improvement was apparent in the municipal finances of the Ambala Division. Only a few ended the year in a better position than they started, in particular the Hissar, Rewari and Karnal Committees. The improvement in the financial position of the Gohana Committee, which raised its balance from Rs. 1,597 to Rs. 16,534, was only nominal, the closing balance being swollen by a loan of Rs. 15,000 from Government for meeting liabilities. An abnormal fall occurred in the balance of the Panipat Committee, from Rs. 24,546 to Rs. 14,901. This was not due to a fall in the main source of income, *viz.*, terminal tax, which rose by Rs. 4,000, but was due, as is explained in the Karnal Deputy Commissioner's report, to maladministration, the result of party spirit, and extravagant spending by the members with an

eye to their own interests at the next elections. This lack of public spirit on the part of Panipat Municipal Commissioners threatens to cause the Committee permanent loss, as it is reported that favouritism over building applications constantly results in encroachments on municipal lands. Such an indictment of the Panipat Committee in the annual report is the more regrettable, as there is an official President, *viz.*, the Tahsildar. The Deputy Commissioner, however, points out that the abnormal frequency with which successive Tahsildars were transferred during the year under report, and the consequent quick succession of presidents, led to a loosening of control by the president. The Government is confident therefore that this Committee will have regained its reputation in the succeeding year.

The main source of income of the Committees was terminal tax or octroi, and it is noticeable that, as elsewhere, while the yield from terminal tax rose in all but one of the seven Committees where it was in force, in most cases very considerably, there was only a slight increase of octroi in most municipalities, and even a fall in several. Thus in this division, as in the others, it is clear that improvement in trade proves more beneficial to the municipalities with terminal tax than to those which adhere to the old system of octroi. In particular the Government would like to impress this point upon the notice of the Bhiwani Municipal Committee, which suffered a loss in its octroi income, and with regard to which Committee the Deputy Commissioner makes the following remarks:—

“The terminal tax schedule at Bhiwani has been under preparation for some seventeen years and is still no nearer completion, as the Committee proposes to enhance the octroi rates first. In spite of Bhiwani's great need of a large income for the repayment of Government loans and the maintenance of water works and drainage schemes it is likely to be many years before the Bhiwani Committee admits the obvious advantage of terminal tax over octroi. At Hansi on the other hand where the Committee has been superseded, the terminal tax schedule was prepared carefully under the instructions of the Deputy Commissioner's office and not a single objection was received. The schedule has now been published and is in force since 1st August, 1931. It is expected that the annual income of the Committee will increase by about Rs. 8,500. Unfortunately, to judge from the reports, and also from inspections by the Local Audit Department, many of the committees of this division are worse off than the statistics would indicate. Thus, the liabilities of the Ambala Committee, whose cash balance stood below the prescribed minimum, had risen from under Rs. 15,000 to over Rs. 30,000 by the end of the year; the Committee of Jagadhri, which for some years has failed to maintain the requisite minimum balance, will be hard put to it to pay for the instalments of two loans; and the Bhiwani Committee, whose financial irresponsibility has been mentioned above, had liabilities at the end of the year exceeding its closing balance by Rs. 10,000. In the statistics appended to the review on District Boards, a column has been added for liabilities existing at the close of the year; and directions have issued for similar information to be supplied in future by Municipal Committees: and this will supply a more exact indication of Municipal Finances.

Multan Division.—The position of municipal finances in the Multan Division is considerably more disquieting than in the rest of the province. It is true that a few of the Committees ended the year with a higher balance, as for example Montgomery, Lyallpur and Multan; but many of the Committees have very heavy undisclosed liabilities, particularly Multan, Chiniot and Jhang, and the Committees of Chiniot, Muzaffargarh, Khengarh, Alipur and Karor ended with negligible balances varying from Rs. 100 to Rs. 200. It will be observed that the four last mentioned municipalities are of the Muzaffargarh district, and the Government learns with misgiving that the position in that district, and indeed in most of the division is, as described by the Commissioner, as follows:—

“In Muzaffargarh district the Committees are either bankrupt or threatened with bankruptcy. No efforts are made to raise money. Addi-

tional taxation is out of the question. They would not or dare not enforce the existing taxation rules for fear of offending their electorates. There is no lavishness in expenditure, but no care is taken to get the utmost possible for the money spent. These observations are, I am afraid, true of many, if not most municipalities in the division. The economic situation had made it difficult to bring sufficient pressure to bear on Committees to set their finances straight, but there is no doubt that they habitually pursue a hand to mouth policy of procrastination and evasion". A special inquiry was ordered by Government into the affairs of the Multan Committee, owing to its financial embarrassments, and also to its disputes with the local Electric Supply Company, the latter being both cause and effect of the former. Ways and means for improving the position were pointed out in the inspection report; and the Government is endeavouring to assist it to arrive at an agreement with the Electric Supply Company. When the dispute, to settle which an arbitrator was appointed after the year under report, is settled, and when the measures suggested by the inquiry officer, and also the suggestion of the Audit Department that the committee should revise the classification of goods in the terminal tax schedule, have been followed, the Government hopes that the public at Multan will have less cause for complaint.

The affairs of the Lyallpur Committee also necessitated, after the end of the year under reply, the appointment of a special inquiry officer by Government, who left it to the Committee to act on the valuable suggestions of the officer for improving its affairs. To judge from that report, and from the report of the Local Audit Department for 1933-34, there are many directions in which the Committee could improve its resources. Loss was occasioned, as in so many other municipalities, by unbusinesslike methods of leasing agricultural land; arrears on account of taxes and rents were unusually heavy; and the Government is inclined to suspect, in view of the unbusinesslike methods of the Committee, that the considerable drop in the yield from terminal tax was probably due to lack of supervision.

The most unbusinesslike methods of any Committee, however, were those which prevailed in that of Chiniot (District Jhang), and the position is summed up as follows in the Annual Report of the Local Audit Department :—

" This Committee is badly mismanaged and its attitude towards audit has been reprehensibly hostile. Considering the recent account record of the Committee it is thought that an audit of its accounts is a superfluity. The financial position of this Committee continued to be very precarious. Its undischarged liabilities were very large. The Committee is at present insolvent. The fact that the Committee has been spending year after year, anything varying from Rs. 1,000 to Rs. 3,000 as law charges in defending itself is a sad commentary on its administrative efficiency.

The Provident Fund subscriptions and the contribution of the Municipal employees had not been credited into the Savings Bank for the last six years though the Committee has been recovering the subscriptions regularly from its employees and appropriating them for expenditure. This was a very serious matter because, in appropriating the employees enforced savings, the Committee was committing a serious breach of contract. "

The verdicts of the Deputy Commissioner and the Local Bodies Inspecting Officer were the same. The latter expresses surprise at the palatial scale on which religious edifices have recently been built by the various communities at Chiniot, in contrast with the primitive sanitary arrangements or lack of them, and the squalor in which the inhabitants are content to wallow. Clearly the lack of amenities is not due to poverty, and it seems doubtful whether there will be any improvement without the Committee being superseded.

IV.—Supervision and official control.

The Government is gratified to observe that in all divisions there was considerably more inspection of municipal committees, both by Deputy Commissioners and officers subordinate to them, and in not a few cases by Commissioners also, than in the past. Undoubtedly such inspections are having the most beneficial results for the urban population. In addition to these periodic inspections, there have also been various special inspections, allusion to some of which has been made above, necessitated by exceptional maladministration. Such inspections of late years have increased in frequency, and it is becoming more and more apparent that for this class of work a special staff is necessary. Financial considerations are at present an impediment; but as an experimental measure the Government, after the year under report, appointed two Extra Assistant Commissioners as Inspectors of local bodies in the divisions of Lahore and Multan.

It will have been observed, from remarks in the present and in previous reviews of Government, that many of the defects of municipal administration arise from the low standard of accounts work. Year after year the annual report of the Local Audit Department emphasises the distaste of municipal commissioners for looking to this side of their duties, and their habit of turning a blind eye to inefficiency and even dishonesty in this branch of the administration. It has, therefore, for some time been the desire of Government to raise the standard of municipal accountants; and, after the end of the year under report, the Government have issued rules for the examination of municipal accountants, and their grouping in two grades, according to their qualifications, the qualifications for the higher grade being a degree in Arts or Science, or a pass in the public examination qualifying for admission to the establishment of divisional accountants, conducted by the Bengal Engineering College, Sibpur. Besides possessing the necessary qualifications, all accountants joining the service of municipalities in future will have to pass the departmental examination prescribed by the rules. The Government confidently expect that in the course of time these steps will bring about an all round improvement in municipal accounts and finances.

In the same connection it may be mentioned that for some time various public spirited persons have been endeavouring to establish in the Punjab a Local Self-Government institution, on the lines of that which has flourished for some years in the Bombay Presidency, for the enlightenment of the public in modern municipal methods, and the training of employees of local bodies. As the result of several public meetings at Lahore during the last two years an institute has been founded, under private auspices, and the Government will watch the progress of this institution with a benevolent interest.

Supersession of Committees.—The most extreme step which Government can take, when maladministration appears to be past cure, is to supersede Committees (under section 238 of the Municipal Act) and to entrust municipal affairs to a specially appointed body or individual. Three Committees had to be superseded during the year under report, *viz.*, Gohana (Rohtak District), Shahabad (Karnal District), and Buria (Ambala District). The latter is a small municipality of under 4,000 inhabitants with an exiguous income, and it is doubtful whether the reconstitution of the Committee will ever be feasible. Its affairs are at present administered by the Tahsildar. The finances of Gohana had long been precarious, and it will need considerable efforts on the part of the Tahsildar, now administering the municipality, to rehabilitate them. The deterioration of the administration of Shahabad was the result of the election of incompetent members, and the municipal affairs are now under the control of the Deputy Commissioner, Karnal. Two other Committees, which had been superseded the previous year, remained under supersession during 1933-34, *viz.*, Hansi (Hissar District) and Karor (Muzaffargarh District). The inability of the citizens of Hansi to elect members of the right

temperament or character for municipal administration is mentioned in the Government's review for 1931-32. Its affairs show improvement under the administration of the Deputy Commissioner, Hissar, and the Government hope that, when it is possible to restore the municipal committee, the electors will insist on the continuance of a higher administrative standard. The Committee of Jhajjar was reconstituted towards the beginning of the year under report, after having been administered for two years by an Extra Assistant Commissioner. The maladministration had been largely due to party faction, which it was hoped would die down during the period of supersession. The Government, however, learn with the deepest regret, from the Deputy Commissioner's report, that this hope has been disappointed, and that from the moment of reconstitution of the Committee the members have indulged in the same bickering and partisanship as before, so much so that the Deputy Commissioner suggests that supersession may again be necessary. Since the year under report the superseded Committee of Pind Dadan Khan has been reconstituted, its financial and other affairs having been considerably improved during the administration by the Sub-Divisional Officer. It is, however, a decaying town and the Committee are finding it difficult to finance even such essential services as its water supply.

V.—Executive Officers.

It was with a view to stiffening the discipline of the municipal staffs, co-ordinating the activities of different municipal departments, preventing encroachments on Government and municipal land, and improving municipal finances and the general administration that Government introduced the Punjab Municipal (Executive Officer) Act, which was passed by the Legislative Council in 1931. So far the Act has been applied to 15 municipalities, *viz.* : Lahore, Amritsar, Multan, Sialkot, Ambala, Kasur, Ludhiana, Jhang, Rupar, Bhiwani, Khemkaran, Jandiala Khushab, Gujrat and Jalalpur Jattan: the last 4 since the year under report. In all cases the Executive Officer has been appointed by Government, owing to no candidate having obtained the requisite five-eighths majority of votes of Committee members, except at Bhiwani, Rupar and Jandiala, while no Executive Officer has yet been either elected or appointed at Gujrat, Khushab and Jalalpur Jattan. The credentials of the Executive Officers appointed by Government were explained in last year's review, and also the nature of obstructive tactics to which some Committees resorted to with a view to defeating the objects of the Executive Officer Act. Government was convinced that friction was to a large extent due to the nebulous border-line between the powers of the Committees and the Executive Officers, and hoped that the issue of a set of rules under the Executive Officer Act. at the beginning of the year under report, would make it more plain sailing for Executive Officers. Unfortunately, however those hopes have been only partially fulfilled. The position at Multan since the year under report appears to have improved, but a few Committees, particularly those of Lahore and Sialkot, have continued to pin-prick their Executive Officers, so much so that at Sialkot two successive Executive Officers resigned in disgust. Nevertheless, the reports of Commissioners and Deputy Commissioners are able to point to considerable improvement effected by the Executive Officers, in the administration and the finances of several Committees, particularly Lahore, Kasur, Ludhiana, Rupar, Jhang and Khemkaran. The Government hope that it will be possible to add to this list in the next year's review; and they earnestly hope that the Committees will give to their Executive Officers, in the interest of good administration, that respect and support which by sanction of tradition and usage, rather than by law, is accorded in such countries as Great Britain and the United States of America to the chief executive authorities of municipalities.

VI.—Municipal Amenities.

The year did not witness any considerable progress in water supply and sanitation schemes in municipalities owing to financial stringency, and several cases are reported of a break-down of such works, owing to lack of funds or provision for depreciation. Thus, at Muktesar (Perozepore District)

"the drainage scheme of the town is still hanging fire, and in the absence of proper drainage the sanitation of the town is said to be in an appalling condition"; "the water supply and drainage schemes of the Hissar municipality are held up for want of funds, and the Deputy Commissioner considers that the Committee cannot take up these schemes unless a special grant of 75 per cent. is awarded by Government"; as regards the Lahore Division, mention has been made above of the delay in plans for improved sanitation and water supply, and the Commissioner deplores the rapid development of the suburbs of Lahore, without proper arrangements for sanitation. A similar state of things is said by him to exist at Kasur, Sheikhpura and Gujranwala, though considerable improvements have been effected in the sanitation of the older portion of Sheikhpura. In the Rawalpindi Division the chief works taken in hand were a scheme for the prevention of pollution of the Leh River of Rawalpindi, and improved water works at Murree. A reconditioning of the water works at Isakbel has been found necessary, and the question is under the consideration of the Health Department. The difficulty of financing an adequate water supply scheme for Pind Dadan Khan has been mentioned above. The cost would be over two lakhs, and while Government has offered to meet half, the question of the provision of the other half has not been solved. In the Multan Division the most backward municipalities from a sanitary point of view would appear to be those of the Muzaffargarh District, where collection and disposal of manure both from the financial and sanitary point of view, is unsatisfactory, "streets are everywhere used as latrines, refuse and rubbish is thrown into them, water stagnates in most places and the Committees fail to provide drains". The state of municipalities in most districts of that division appears to be similar. Thus, in Dera Ghazi Khan town sanitary arrangements are unsatisfactory, and financial difficulties stand in the way of a proper drainage scheme; and in most of the municipalities of Multan District sanitation is said to be backward. The only bright spot would appear to be the Montgomery District, where the Committees are said to take a lively interest in public health and sanitary measures.

Town planning.—It is clear from the reports that the ill effects of defective sanitary measures are accentuated by overcrowding and by the rapid springing up of suburbs, without adequate building or town planning schemes. The powers, both of Commissioners and of the local Government, were rendered more drastic in this respect by the Municipal Amendment Act of 1933. There were many cases during the year, and the year following that under report, of Commissioners insisting on building schemes being prepared by Committees. It is seldom, however that the municipal engineering staff is properly equipped for drawing up satisfactory schemes. The Government therefore had under consideration the question of reviving proposals for a Town Planning Engineer, which was abandoned some years ago. Financial stringency has so far stood in the way; but, for the Lahore Municipality, where the need of such an expert is the most pressing, the Government has since the year under report induced the Committee to accept its proposals for a Town Planning Engineer and staff maintained at the joint expense of the Government and the Committee. It is hoped that by these means the evils arising from rapid development without proper planning in and around Lahore will be checked. The Government is also considering whether the application of the Town Improvement Act to Lahore, which was nominally made in 1923, should now be rendered effective by the constitution of a Town Improvement Trust.

VII.—Conclusion.

It will be apparent from the above remarks that the Government considers that, while there has undoubtedly been a quickening of interest in municipal matters during the last few years, accompanied by efforts to raise the standard of administration by Municipal Commissioners, and at the same time by a realisation by officials of the imperative need for a fuller utilization of their powers under the Municipal

Act, there is still much room for improvement in municipal administrative methods, if standards are at all to approximate to those of European countries. With these remarks, and with the observation that the numerous criticisms in the preceding paragraphs must not be taken to imply that there is not a large number of Municipal Committees which have been functioning with quiet efficiency, the Government is content to leave the appraisal of municipal administration to three of the Divisional Commissioners [the Commissioner of Multan (Mr. Penny) has been quoted above], who have summed up their conclusions in their reports.

Rawalpindi Division Commissioner (Mr. Macnabb).—"I have no great faith in the prospects of improvements in the municipal affairs in the near future. Left to themselves Municipalities tend to deteriorate steadily. In districts where the Deputy Commissioner is prepared to interfere in municipal administration some temporary improvement may be effected, and although until recently it was generally considered advisable to interfere as little as possible, I am coming round to the opinion that a good deal of interference is advisable. The case of encroachments on public land, referred to above, is a matter about which clearly the Deputy Commissioners should interfere, since Municipal Commissioners, especially when they are elected, are most unwilling to offend their constituents by refusing to allow these constituents to encroach upon public property. I believe that in many cases the action of the Deputy Commissioner is welcomed by the members as a whole, since they avoid the unpopularity which would result from doing their duty themselves and yet they fully realise that public interest must be safeguarded.

On the other hand it is difficult for the Deputy Commissioner to be constantly interfering with municipal administration, especially when there is no particular act on the part of the Committee which calls for action under section 234 of the Municipal Act. A Deputy Commissioner may be perfectly aware that the sanitary condition of a town is deplorable and yet not be able to do very much about it, since unless the Municipal Committee is suspended altogether no life can be infused into the administration of the town."

Jullundur Division Commissioner (Mr. Sheepshanks).—"Members for the most part are actuated by personal or party feelings rather than by genuine public spirit. This is the fault of the electors who cannot grumble if their affairs are mismanaged. The substitution of non-official presidents for official presidents is largely responsible for the maladministration of municipal committees. Notwithstanding the fact that the Commissioner and, under his guidance, the Deputy Commissioners take keen interest in the affairs of municipal committees, there is not much to show. At present it is more or less a 'spoil system'.

In the interest of smooth and efficient working of municipal committees, and in order to have a closer control over the affairs of local bodies, it may be that a Local Board Inspectorate should be appointed by Government whose duties should be to carry out detailed inspections and to assist local bodies in all matters".

Ambala Division Commissioner (Khan Bahadur Mian Abdul Aziz).—"The only Committees that are commended for having worked well and smoothly are Sonapat, Beri, Karnal and Thanesar. With the exception of Karnal all these Committees have official presidents. The Municipal Committee, Kaithal, has also shown considerable improvement. The Deputy Commissioner, Rohtak, has expressed the opinion that municipal affairs will not improve until non-official presidents are replaced by official presidents. The fact, that the Jhajjar Municipal Committee, the administration of which had shown a rapid improvement under official management is again divided into factions and complaints have already begun to pour in from the public, seems to lend support to this view of the Deputy Commissioner, but I am not in favour of this retrograde step. The Deputy Commissioner, Gurgaon, has remarked that the capacity of Municipal Commissioners for taking any initiative is only equal to their in-

difference to official suggestions. The Municipal Committee, Rewari, is reported to be the worst in this respect as most of its time is wasted in useless discussions and objections. These various animadversions are quite justified, but I have never been able to get away from one uncomfortable question—whom do we criticise when we (*i.e.* officials) find fault with this or that happening in a municipal office? The view of the average honest elector not only in one or ten or twenty towns but all over the Province is that at the time of elections a number of self-seeking individuals are let loose upon an untrained public regardless of consequences and wit out any disinterested guidance from officials. The inevitable follows. Money in some cases is spent lavishly and the more pushing and perhaps the comparatively more unscrupulous sweep the polls. Further a strong current of party feeling having its origin not in the interests of the town as a whole but in the interests of individuals at the expense of the corporate life of the town is set in motion, and the result is that the average voter's liberty to elect a representative in practice amounts only to the liberty to be duped by one or another candidatee."

ORDER.—Ordered that copies of this review be forwarded to all Commissioners of Divisions and Deputy Commissioners in the Punjab, and the Secretary to Government, Punjab, Public Works Department, Buildings and Roads, and be submitted to the Government of India, Department of Education, Health and Lands.

ORDERED also that the review be published in the *Punjab Gazette* and that copies be supplied to Deputy Commissioners for the information of Municipal Committees.

By order of the Punjab Government
(Ministry of Local Self-Government)

GOKUL CHAND NARANG,
Minister for Local Self-Government.

P. MARSDEN,
Secretary to Government, Punjab,
Transferred Departments.

Abstract of Forms Nos. I and II of the Municipal Returns for the year 1933-34.

I—Number of municipalities under the Punjab Municipal Act, 1911	..	*115
Population within municipal limits	.. .. .	2,508,540
Number of Municipal Committees of which the members are all elected	..	<i>Nil.</i>
Number of Municipal Committees of which the members are partly elected and partly appointed	.. .. .	106
Number of Municipal Committees of which all the members are appointed..		7
Number of municipalities where the Deputy Commissioner administers the municipal fund (Kasumpti, near Simla)	.. .. .	1
†Particulars regarding Presidents of Municipal Committees :—		
Elected non-official	.. .. .	68
Elected official	.. .. .	29
Appointed non-official	.. .. .	1
Appointed official	.. .. .	12
Aggregate number of members of municipal committees :—		
<i>Ex-officio</i>	.. .. .	108
Appointed	.. .. .	261
Elected	.. .. .	922
		1,291
Of these :—		
Official	.. .. .	114
Non-official	.. .. .	1,177
		1,291
Europeans	.. .. .	40
Indians	.. .. .	1,251
		1,291
II—Number of meetings held	.. .. .	3,225
Number of meetings which proved abortive for want of a quorum	..	293
Number of meetings which were adjourned	.. .. .	256

*112 at the beginning of the year, while 3 new municipalities were constituted during the year : but of the latter, Tarn Taran has been shown not in the Municipal statements, but in those for Small Towns.

†NOTE.—There are no presidents shown for 4 committees under suspension.

ABSTRACT OF FORM No. III OF THE MUNICIPAL RETURNS FOR THE YEAR 1933-34.

A.—Income.

					Number of Towns.
<i>System of Municipal taxation in force —</i>					
Taxes on buildings and lands in	..	..	..	..	24
Local rate in	..	..	..	..	21
Octroi in	..	..	..	..	69
Terminal tax in	..	..	..	..	42
Tolls on vehicles and animals in	..	..	..	..	14
Tolls on roads and ferries in	..	..	..	..	Nil
Profession tax in	..	..	..	..	8
Servant tax in	..	..	..	..	2
Tax on animals including fees for registration of dogs in	..	..	..	..	11
Taxes on vehicles in	..	..	..	..	34
Lighting rate in	..	..	..	..	1
Scavenging and similar taxes in	..	..	..	..	6
Water tax in	..	..	..	..	8
Water rate in	..	..	..	..	22

Amount of income under each head separately being totals for the Province.

Number.	Particulars.	Total for the year 1933-34.	Total for the year 1932-33.
		Rs.	Rs.
I	GENERAL DEPARTMENT :—		
	A.—GENERAL—		
	Loans for general purposes	15,000	12,000
	Other items	6,18,393	4,57,651
	B.—TAX AND LICENSING DEPARTMENT—		
	Taxes on buildings and lands	6,86,798	6,46,695
	Local rate	14,556	18,788
	Octroi	22,44,983	22,86,942
	Terminal tax	48,05,383	44,58,255
	Tolls on vehicles and animals	56,508	15,896
	Tolls on roads and ferries .. .. .	..	37,050
	Profession tax	17,221	13,424
	Servant tax	5,216	5,234
	Licence fees for job porters	3,034	9,303
	Dangerous and Offensive Trades Licence fees	33,415	28,891
	Fees for letting off fire works .. .. .	..	28
	Taxes on animals including fees for registration of dogs.	10,945	12,457
	Taxes on vehicles	2,25,090	1,97,170
	Fees for vehicle licences	95,818	1,07,781
	Fines for breach of licensing provisions	5,035	5,015
	Miscellaneous	28,084	31,715
	C.—MUNICIPAL PROPERTIES	10,49,669	10,41,069
	D.—PUBLIC SAFETY AND CONVENIENT	14,48,920	14,95,422
	Total	1,13,66,282	1,08,80,876
II	EDUCATION :—		
	A.—FEES AND FINES	1,61,802	1,61,210
	B.—CONTRIBUTIONS—		
	(1) From Government	6,61,357	6,32,480
	(2) From Others	17,067	8,978
	C.—SALE OF EDUCATIONAL INVESTMENTS	5,000	4,343
	D.—LOANS FOR EDUCATIONAL PURPOSES .. .. .	..	..
	E.—MISCELLANEOUS	3,308	4,099
	Total	8,48,534	8,11,110
III	MEDICAL :—		
	A.—FEES	14,777	16,649
	B.—SALE OF MEDICINES	3,311	2,839
	C.—CONTRIBUTIONS—		
	(1) From Government	19,398	28,893
	(2) From Others	93,911	73,427
	D.—SALE OF MEDICAL INVESTMENTS .. .. .	..	35
	E.—LOANS FOR MEDICAL PURPOSES	35	..
	F.—MISCELLANEOUS	5,860	4,713
	Total	1,37,292	1,26,556

ABSTRACT OF FORM No III OF THE MUNICIPAL RETURNS FOR THE YEAR 1933-34—CONTD.

A.—Income.—concd.*Amount of income under each head separately being totals for the Province.—concd.*

Number.	Particulars.	Total for the year 1933-34.	Total for the year 1932-33.
		Rs.	Rs.
IV	PUBLIC HEALTH :—		
	A.— DIRECTION—		
	Contribution towards pay of Medical Officer of Health	35,345	31,050
	Miscellaneous	6	390
	B.— VITAL STATISTIC	175	152
	C.— INFANT WELFARE	2,817	2,731
	D.— VACCINATION .. .. .	..	..
	E.— PLAGUE AND OTHER EPIDEMIC DISEASES—		
	(1) Contributions from Government	2,000	..
	(2) Miscellaneous	952	909
	F.— CONSERVANCY—		
	Scavenging and similar taxes	12,171	15,000
	Other items	1,55,264	1,64,176
	G.— DRAINAGE—		
	Contributions from Government for works ..	1,12,470	39,918
	Loans for works	2,82,500	1,31,650
	Other items	82,929	83,864
	H.— CONTROL OF FOOD SUPPLIES—		
	Market rents and fees	47,469	39,008
	Slaughter house fees and revenue	86,718	65,095
	Licence fees under section 197 of the Act ..	5,362	3,853
	Public Analyst's fees	8	..
	Government grants for construction of markets and slaughter houses.	..	..
	Loans for construction of markets and slaughter-houses.	..	..
	K.— MISCELLANEOUS	3,080	5,186
	Total	8,29,260	5,82,982
V	WATER-SUPPLY :—		
	A.— WATER TAX	1,46,285	1,48,040
	B.— SALE OF WATER—		
	Water rates	6,83,459	6,95,249
	Other items	50,630	43,424
	C.— GRANTS FOR CAPITAL EXPENDITURE	3,000	149
	D.— LOANS FOR CAPITAL EXPENDITURE .. ..	..	..
	E.— RECOVERIES FOR WORKS DONE	7,447	10,113
	F.— MISCELLANEOUS	2,728	8,817
	Total	8,93,569	9,05,792
VI	VETERINARY DEPARTMENT—		
	A.— FEES AND SALE OF MEDICINES	12,872	13,753
	B.— CONTRIBUTIONS—		
	(1) From Government .. .. .	..	..
	(2) From others	7,644	2,381
	C.— FINES UNDER PREVENTION OF CRUELTY TO ANIMALS ACT ..	92,099	95,948
	D.— MISCELLANEOUS .. .. .	..	..
	Total	1,12,615	1,12,082
VII	MUNICIPAL WORKS—		
	A.— CONTRIBUTIONS—		
	(1) From Government	12,837	8,002
	(2) From others	20,703	1,767
	B.— MISCELLANEOUS	5,002	8,865
	Total	38,542	18,634
	TOTAL ORDINARY INCOME	1,42,26,094	1,34,38,032
VIII	SUSPENSE ACCOUNTS :—		
	A.— STATIONERY AND PRINTING	14,993	10,297
	B.— STOCKS AND STORES	44,675	55,314
	C.— ADVANCES AND DEPOSITS	4,26,300	3,25,523
	Total	4,85,968	3,91,134
	TOTAL INCOME	1,47,11,991	1,38,39,166
	OPENING BALANCE	24,86,445	22,42,741
	GRAND TOTAL	1,71,98,436	1,60,71,907
		Rs. A. P.	Rs. A. P.
	Incidence of income per head of population	5 10 9	5 6 4
	Incidence of taxation per head of population	3 4 5	3 2 7

B—Expenditure*Amount of expenditure under each head separately being totals for the Province.*

Number.	Particulars.	Total for the year 1933-34.	Total for the year 1932-33.
		Rs.	Rs.
I	GENERAL DEPARTMENT :—		
	A.—GENERAL	13,00,320	12,24,076
	B.—TAX AND LICENSING DEPARTMENT—		
	Octroi	3,50,546	3,65,740
	Terminal tax	4,29,131	3,86,603
	Taxes and Licences for vehicles	59,973	58,777
	Other taxes and fees	27,346	24,762
	C.—MUNICIPAL PROPERTIES	3,12,034	3,12,757
	D.—PUBLIC SAFETY AND CONVENIENCE	24,03,016	23,15,798
	Total	48,73,369	47,21,461
2	EDUCATION—		
	A.—DIRECTION	41,114	40,411
	B.—COLLEGES	4,448	5,991
	C.—HIGH SCHOOLS	2,21,214	2,04,425
	D.—MIDDLE SCHOOLS	2,82,763	2,59,464
	E.—PRIMARY SCHOOLS	14,74,523	14,25,350
	F.—PUBLIC LIBRARIES, MUSEUMS, ETC.	51,188	43,360
	Total	20,75,252	19,70,001
3	MEDICAL :—		
	A.—DIRECTION	11,160	8,927
	B.—HOSPITALS AND DISPENSARIES	11,20,702	10,98,428
	C.—CHARGES FOR LUNATICS	30,638	24,628
	D.—CHARGES FOR LEPROS	452	1
	F.—ANTI-RABIC TREATMENT OF PAUPERS	1,905	1,694
	Total	11,64,860	11,33,676
4	PUBLIC HEALTH :—		
	A.—DIRECTION	2,91,592	2,68,295
	B.—VITAL STATISTICS	22,607	17,172
	C.—INFANT WELFARE	57,227	52,748
	D.—VACCINATION	61,087	59,893
	E.—PLAGUE AND OTHER EPIDEMIC DISEASES	74,003	61,191
	F.—CONSERVANCY—		
	(1) Removals	13,80,517	13,33,103
	(2) Disposals	1,34,380	1,09,947
	G.—DRAINAGE	8,07,386	6,28,640
	H.—CONTROL OF FOOD SUPPLIES—		
	(1) Markets	18,336	16,105
	(2) Slaughter-houses	46,285	39,465
	(3) Licensing of Food Shops	1	1
	(4) Public Analyst	6,009	6,416
	J.—BURNING AND BURIAL OF PAUPERS	11,621	10,825
	K.—MISCELLANEOUS	39,574	20,476
	Total	29,50,208	26,21,283
5	WATER SUPPLY—		
	A.—DIRECTION	69,689	56,132
	B.—COLLECTION OF REVENUE	36,200	31,322
	C.—COST OF CANAL WATER	35,208	36,521
	D.—MAINTENANCE	7,52,611	8,16,267
	E.—LOANS	1,92,582	1,75,523
	F.—WATER ANALYSIS	2,053	4,083
	G.—CAPITAL EXPENDITURE	2,06,088	1,33,917
	Total	12,94,431	12,53,795
6	VETERINARY DEPARTMENT :—		
	A.—VETERINARY HOSPITALS	31,583	26,118
	B.—GRANTS TO SOCIETY FOR PREVENTION OF CRUELTY TO ANIMALS.	14,838	15,042
	Total	46,421	41,160
7	MUNICIPAL WORKS :—		
	A.—DIRECTION	2,42,898	2,51,812
	B.—STREETS—		
	Maintenance	6,22,098	6,16,909
	Street waterings	2,00,552	2,39,062
	Capital Expenditure	2,84,253	2,99,005
	Total	13,49,801	14,06,848
	TOTAL ORDINARY EXPENDITURE	1,37,54,317	1,13,51,224
8	SUSPENSE ACCOUNTS :—		
	A.—STATIONERY AND PRINTING	29,279	39,000
	B.—STOCKS AND STORES	41,849	43,844
	C.—ADVANCES AND DEPOSITS	3,73,917	3,59,877
	Total	4,45,045	4,42,721
	TOTAL EXPENDITURE	1,41,99,362	1,35,93,945
	CLOSING BALANCE	29,99,074	24,77,962
	GRAND TOTAL	1,71,98,436	1,60,71,907

ABSTRACT OF APPENDIX I OF THE MUNICIPAL RETURNS FOR THE YEAR 1933-34.

Constitution.

I—Number of Notified Areas under the Punjab Municipal Act, 1911	..	24*
Population with Notified Area limits	.. .. .	68,090
Number of members :—		
<i>Ex-officio</i>	.. .. .	64
Appointed	.. .. .	50
Elected	.. .. .	..
	— — — — —	114
Of these :—		
Officials	.. .. .	65
Non-officials	.. .. .	49
	— — — — —	114
Europeans	.. .. .	9
Indians	.. .. .	105
	— — — — —	114
II—Number of meetings held	.. .. .	305
Number of meetings proved abortive for want of quorum or adjourned	..	10

*The Notified Area Committee of Phullerwan (Shahpur district) was converted into a municipality on 9th May 1933. Thus the number has been reduced to 23 during the year under report.

ABSTRACT OF APPENDIX II OF THE MUNICIPAL RETURNS FOR THE YEAR 1933-34.

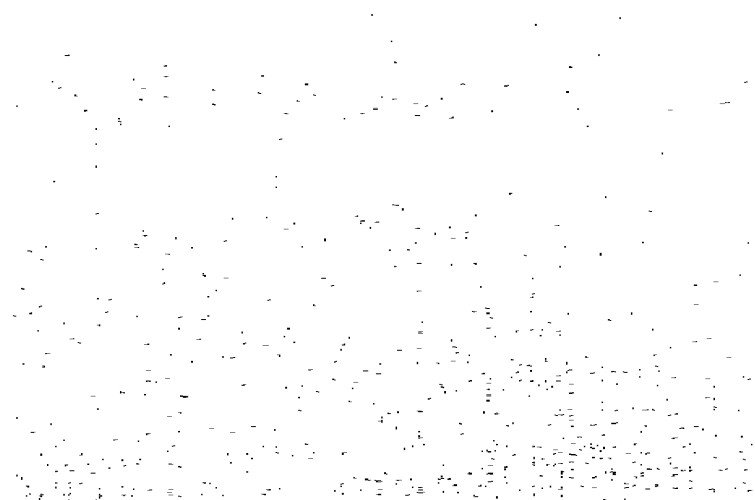
Income and Expenditure.

Amount of Income and Expenditure under each head separately being totals for the Province.

No.	Particulars.	Total for the year 1933-34.	Total for the year 1932-33.
		Rs. A. P.	Rs. A. P.
I	Income :—		
	From taxes	1,87,512 0 0	1,84,925 0 0
	From other sources	2,02,704 0 0	2,10,224 0 0
	Extraordinary	7,074 0 0	8,619 0 0
	Total	3,97,290 0 0	3,98,768 0 0
	Opening balance	2,16,470 0 0	2,08,848 0 0
	Total income including opening balance..	6,13,760 0 0	6,01,116 0 0
II	Expenditure :—		
	Ordinary	3,87,886 0 0	3,75,895 0 0
	Extraordinary	10,272 0 0	7,496 0 0
	Total Expenditure	3,98,158 0 0	3,83,391 0 0
	Closing Balance	2,15,602 0 0	2,17,725 0 0
III	Incidence of taxation per head of population	2 12 1	2 10 1
IV	Incidence of income per head of population..	5 11 8	5 9 11

FORM I.—STATEMENT SHOWING THE CONSTITUTION OF THE MUNICIPAL COMMITTEES IN THE PUNJAB DURING THE YEAR 1933-34.

PARTICULARS REGARDING THE PRESIDENT.						NUMBER OF MEMBERS OF THE COMMITTEE.										REMARKS			
Name of district.	Serial No. of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits (Census of 1931).	AMBALA DIVISION.					JULLUNDUR DIVISION.									
					Elected non-official.	Elected official.	Appointed non-offi- cial.	Appointed official.	Ex-officio	Appointed.	Elected.	Total.	Official.	Non official.	Europeans.		Indians.	Serial No of municipality.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
HISSAR.	1	Hissar	The Punjab Municipal Act, 1911.	25,179	1	2	10	12	12	12	1	*The committee was superseded,—vide Punjab Government notification No. 2935, dated 11th July, 1932
	2	Hansi*		18,356	..	..	..	..	..	..	..	..	..	..	..	..	..	2
	3	Bhim		35,866	1	..	..	..	..	3	12	15	16	1	15	..	16	3
	4	Sirsa		16,835	1	..	..	..	..	2	9	11	11	1	10	..	11	4
	5	Rohtak		35,235	1	..	..	..	..	2	15	18	18	1	17	..	18	5
	6	Jhajjar		12,232	1	..	..	..	..	2	8	10	10	..	10	..	10	6
	7	Behi		7,877	..	1	..	..	..	1	6	8	8	1	7	..	8	7
	8	Bahadurgarh		6,963	1	..	..	..	..	..	7	7	7	1	7	..	8	8
	9	Gohana†		5,045	..	..	..	..	..	2	6	8	8	..	8	..	8	9
	10	Sonepat		15,050	..	1	..	..	..	..	6	6	8	..	8	..	8	10
GURGAON.	11	Rewari		26,269	1	1	10	12	12	1	11	..	12	11	†The committee was superseded,—vide Punjab Government notification No. 28804, dated 10th November, 1933
	12	Palwal		10,807	1	..	..	..	..	2	6	8	8	..	8	..	1	12
	13	Ferozpur-Jhirka		5,390	..	1	..	..	..	..	7	7	9	2	7	..	9	13
	14	Hodal		7,258	1	..	..	..	..	1	10	12	12	1	11	..	12	14
	15	Ballaigarh		4,162	1	..	..	..	..	1	7	9	9	1	8	..	9	15
	16	Faridabad		5,184	..	1	..	..	..	2	6	8	8	2	6	..	8	16
KARNAL.	17	Karnal		25,371	1	1	12	16	16	1	13	..	16	17	1The committee has been superseded,—vide Punjab Govern- ment notification No. 25321 dated 7th October 1933
	18	Paritote		32,915	..	1	..	..	..	2	14	12	14	2	12	..	14	18
	19	Kathal		18,709	1	..	..	..	..	..	3	10	13	..	13	..	13	19
	20	Shahabad†		12,293	..	..	..	..	..	..	..	..	..	..	..	..	..	20
AMBALA.	21	Thanesar		5,032	..	1	2	6	8	..	2	6	..	8	21	
	22	Ambala		35,193	1	3	14	17	..	17	..	17	22	
	23	Jagadhri		13,268	1	2	6	8	8	..	8	1	7	23	§The committee was superseded,—vide Punjab Government No. notification No. 4593-S, dated 21st August, 1933
	24	Rupar		8,764	..	1	2	6	6	2	6	1	7	24	
	25	Sadhaura		7,769	1	7	7	8	..	8	..	8	25	
	26	Burais		3,494	1	1	2	6	8	1	7	..	8	26	
	27	Kalka		7,937	1	2	8	10	10	10	..	10	27	
SIMLA.	28	Simla||		{Win. 18,144 Sum 51,729	1	4	4	3	11	4	7	4	7	28	||Average population is 34,936.
	29	Kasumpto¶		{Win. 108 Sum. 727	29	¶Average population is 418.
	30	Dharmasala			3,976	..	1	6	..	6	12	6	6	4	8	30	



No.	Name	Area	Population	Males	Females	Total
31	Hoshiarpur	..	25,925	1	1	2
32	Umar-Tanda	..	9,510	1	1	2
33	Jullundur	..	74,235	1	1	2
34	Kartarpur	..	9,878	1	1	2
35	Nakodar	..	6,168	1	1	2
36	Phillaur	..	7,079	1	1	2
37	Nurmahal	..	5,840	1	1	2
38	Banga	..	6,692	1	1	2
39	Rahon	..	*9,262	1	1	2
40	Ludhiana	..	24,034	1	1	2
41	Jagraon	..	11,810	1	1	2
42	Basikot	..	6,555	1	1	2
43	Khana	..	34,337	1	1	2
44	Perozepore	..	18,463	1	1	2
45	Fazika	..	14,839	1	1	2
46	Muktsar	..	5,318	1	1	2
47	Tira	..	17,581	1	1	2
48	Moga	..	14,035	1	1	2
49	Abehar	..	..	1	1	2
50	Lahore	..	4,00,075	1	1	2
51	Kasur	..	46,815	1	1	2
52	Khem Karan	..	6,898	1	1	2
53	Patti	..	12,882	1	1	2
54	Chunian	..	8,269	1	1	2
55	Baghbanpura-cum-Bhogwal	..	13,805	1	1	2
56	Amritsar	..	2,63,210	1	1	2
57	Jandiala	..	8,888	1	1	2
58	Dalhousie	..	1,030	1	1	2
59	Pathankot	..	9,763	1	1	2
60	Dinanagar	..	5,114	1	1	2
61	Gurdaspur	..	11,116	1	1	2
62	Batala	..	33,204	1	1	2
63	Dera Baba Nanak	..	5,176	1	1	2
64	Sialkot	..	85,093	1	1	2
65	Pasrur	..	7,905	1	1	2
66	Narowal	..	7,095	1	1	2
67	Gujranwala	..	58,716	1	1	2
68	Wazirabad	..	20,707	1	1	2
69	Eminabad	..	7,329	1	1	2
70	Sheikhupura	..	12,166	1	1	2
71	Sharapur	..	5,056	1	1	2
72	Naukha Sahib	..	9,155	1	1	2
73	Gujrat	..	25,604	1	1	2
74	Jalapur Jattan	..	12,507	1	1	2
75	Diaga	..	7,068	1	1	2

FEROZEPUR	43	Khanna	..	..	..	24	1	..	74	74	42
	44	Ferozepore	..	..	..	40	2	..	70	70	43
	45	Fazilka	..	..	..	30	..	..	59	59	44
	46	Muktsar	..	..	..	28	1	..	59	58	45
	47	Wara	..	..	..	22	..	..	87	87	46
	48	Moga	..	..	..	25	..	..	90	90	47
	49	Aboliar	..	..	..	40	..	..	71	75	48
			..	..	..	31	1	..	65	65	49

LAHORE DIVISION

LAHORE	50	Lahore	68	1	..	62	62	50
	51	Kasur	..	..	..	112	32	..	56	58	51
	52	Khem Karan	..	..	..	16	..	..	94	83	52
	53	Patti	..	..	..	23	..	..	80	81	53
	54	Chunian	..	..	..	21	1	..	76	77	54
	55	Baghbanpura-cum-Bhogiwal	..	..	..	22	1	..	82	84	55
	56	Amritsar	..	..	..	102	13	..	73	73	56
AMRITSAR	57	Jandiala	..	..	..	20	..	..	87	87	57
	58	Dalhousie	..	..	..	17	..	..	61	62	58
	59	Pathankot	..	..	..	33	..	..	64	73	59
	60	Dinanagar	..	..	..	19	..	..	72	77	60
	61	Gurdaspur	..	..	..	14	..	..	73	73	61
	62	Batala	..	..	..	30	1	..	78	78	62
	63	Devi Baba Nanak	..	..	..	21	..	..	87	87	63
SIALKOT	64	Sialkot	..	..	..	17	..	..	84	84	64
	65	Pasrur	..	..	..	26	5	..	65	65	65
	66	Xarawal	..	..	..	25	5	..	92	92	66
GUJRANWALA	67	Gujranwala	..	..	..	18	1	..	73	70	67
	68	Wazirabad	..	..	..	50	18	..	42	40	68
	69	Eminabad	..	..	..	12	..	..	76	76	69
	70	Sheikhupura	..	..	..	29	..	..	69	67	70
	71	Sharakpur	..	..	..	27	3	..	58	64	71
	72	Nankana Sahib	..	..	..	21	..	..	63	73	72
								

RAWALPINDI DIVISION

GUJRAT	73	Gujrat	..	..	..	51	1	..	70	70	73
	74	Jalalpur Jattan	..	..	..	30	6	..	65	65	74
	75	Dinga	..	..	..	18	2	..	75	75	75
	76	Kunjah	..	..	..	23	3	..	56	56	76
	77	Bhera	..	..	..	25	2	..	62	66	77
	78	Miani	..	..	..	13	1	..	71	72	78
	79	Khushab	..	..	..	28	1	..	67	69	79
SHAHPUR	80	Sahiwal	..	..	..	12	..	..	83	83	80
	81	Sargodha	..	..	..	125	52	..	41	41	81
	82	Phulterwan	..	..	..	12	..	..	96	96	82
								
								
								
								

The Punjab Metric Act, 1911.

44	39	59	44
45	58	59	45
46	87	87	46
47	90	90	47
48	75	74	48
49	65	65	49

LAHORE DIVISION.

LAHORE ..	36	..	1	4	..	57	59	59	44
50	68	1	32	2	..	73	62	62	50
51	112	..	..	6	..	31	58	58	51
52	16	..	..	1	..	87	83	83	52
53	23	..	..	..	..	90	81	81	53
54	21	1	1	..	..	90	77	77	54
55	22	1	1	4	..	100	84	84	55
56	102	13	..	..	..	..	73	73	56
57	20	..	..	..	..	..	87	87	57
58	17	..	..	..	..	63	61	61	58
59	33	..	..	3	..	90	73	73	59
60	19	..	..	..	..	92	72	72	60
61	14	..	..	..	..	..	73	73	61
62	30	1	1	3	..	..	78	78	62
63	21	..	..	..	..	..	87	87	63
64	47	..	5	14	..	..	84	84	64
65	26	..	3	11	..	..	65	65	65
66	28	..	..	..	..	..	82	82	66
67	18	4	4	..	..	33	73	73	67
68	50	18	18	3	..	11	40	40	68
69	12	..	..	..	..	..	76	76	69
70	29	..	..	..	..	63	69	69	70
71	27	..	3	..	..	83	58	64	71
72	21	..	..	..	..	93	63	73	72

RAWALPINDI DIVISION.

GUJRAT ..	51	1	1	3	..	..	70	70	73
73	25,004	..	..	..	..	..	65	65	73
74	12,507	36	6	1	..	..	75	75	74
75	7,008	18	2	..	..	..	56	56	75
76	7,152	23	3	1	..	..	..	..	76
77	19,741	25	2	2	..	40	66	66	77
78	6,472	13	1	1	..	77	72	72	78
79	14,194	28	1	..	..	82	69	69	79
80	7,762	12	..	..	..	..	83	83	80
81	26,761	125	52	20	..	4	41	41	81
82	2,991	12	..	..	..	100	86	86	82

The Punjab Municipal Act, 1911.

83	Jhelum	..	..	..	17,266	62	..	..	..	..	84	83
84	Pind Dadan Khan	..	..	..	9,832	..	..	..	..	..	..	84
85	Rawalpindi	..	..	..	75,767	69	6	1	40	59	60	85
86	Murree	..	..	..	1,530	44	..	8	26	40	50	86
87	Campbellpur	..	..	..	7,997	15	2	..	47	76	80	87
88	Hazro	..	..	..	9,155	11	..	..	68	75	77	88
89	Pindigheb	..	..	..	10,506	19	..	..	75	80	82	89
90	Mianwali	..	..	..	15,412	15	..	..	87	95	95	90
91	Isakhel	..	..	..	7,515	13	..	..	87	65	60	91
92	Kalabagh	..	..	..	8,353	15	..	..	55	62	64	92
93	Bhakkar	..	..	..	6,837	24	2	1	..	72	72	93

MULTAN DIVISION.

MONTGOMERY	94	Montgomery ..	52	2	28	..	31	71	71	94
	95	Pakpattan ..	36	..	5	..	..	43	36	95
LYALPUR..	96	Lyallpur ..	39	3	1	..	..	49	49	96
	97	Gujra ..	32	..	3	..	..	81	81	97
	98	Kamalia ..	27	2	1	..	87	87	87	98
JHANG ..	99	Jhang-cum-Maghiana	31	11	11	10	..	54	54	99
	100	Chiniot ..	29	1	3	45	60	59	59	100
MULTAN ..	101	Multan ..	38	2	..	32	65	64	64	101
	102	Shujabad ..	17	..	2	..	77	77	77	102
	103	Khanewal ..	18	2	..	54	45	49	49	103
	104	Mian Channu ..	22	..	..	94	89	91	91	104
MUZAFFARGARH	105	Muzaffargarh ..	22	2	..	..	61	61	61	105
	106	Khangarh ..	25	3	..	..	76	76	76	106
	107	Alipur ..	22	1	1	..	75	75	75	107
	108	Leiah ..	22	3	..	27	71	69	69	108
	109	Karot* ..	..	..	..	..	..	..	..	109
DERA GHAZI KHAN	110	Dera Ghazi Khan	27	1	6	43	97	73	73	110
	111	Jampur ..	25	..	..	72	68	69	69	111
	112	Dajal ..	19	..	..	63	62	62	62	112
	113	Rajanpur ..	29	..	..	57	75	70	70	113
	114	Mithankot ..	22	..	..	57	81	75	75	114
Total for 1933-34			3,225	293	256	..	..	..	..
Total for 1932-33			3,196	264	223	..	..	..	..

*The Committee was superseded with Punjab Government notification No. 5562, dated 31st August, 1932.

*Increase is due to the extension of the municipal limits after the Census of 1931.
†Population within municipal limits.

JHELUM ..	83	Jhelum ..	..	17,266	62	..	..	..	..	84	84	83
	84	Pind Dadan Khan ..	..	9,832	..	..	..	..	..	..	..	84
RAWALPINDI	85	Rawalpindi ..	..	75,767	69	..	1	40	..	60	59	85
	86	Murree ..	..	1,530	44	..	8	26	..	50	40	86
ATTOCK ..	87	Campbellpur ..	..	7,997	15	..	2	47	..	80	76	87
	88	Hazro ..	..	9,135	11	..	..	68	..	77	75	88
	89	Pindigheb ..	..	10,306	19	..	..	75	..	82	80	89
MIANWALI ..	90	Mianwali ..	..	15,412	15	..	..	87	..	95	95	90
	91	Isakhel ..	..	7,515	13	..	..	87	..	60	65	91
	92	Kalabagh ..	..	8,353	15	..	..	55	..	64	62	92
	93	Bhakkar ..	..	6,857	24	..	1	..	..	72	72	93
MULTAN DIVISION.												
MONTGOMERY	94	Montgomery ..	..	26,154	52	..	2	..	28	71	71	94
	95	Pakpattan ..	..	11,311	36	..	..	31	3	43	36	95
LYALLPUR ..	96	Lyallpur ..	..	42,922	39	..	3	..	1	49	49	96
	97	Gojra ..	..	9,779	32	..	..	..	3	81	81	97
	98	Kamalia ..	..	13,220	27	..	2	87	1	87	87	98
JHANG ..	99	Jhang-cum-Maghalana	..	36,035	31	..	11	10	11	44	54	99
	100	Chiniot ..	..	25,841	29	..	1	45	3	60	59	100
MULTAN ..	101	Multan ..	..	108,351	38	..	2	32	..	65	64	101
	102	Shujabad ..	..	6,618	17	..	..	..	2	77	77	102
	103	Khanewal ..	..	11,205	18	..	2	54	..	45	49	103
	104	Mian Channu ..	..	4,349	22	..	..	94	..	89	91	104
MUZAFFARGARH	105	Muzaffargarh ..	..	5,853	22	..	2	..	..	61	61	105
	106	Khangarh ..	..	2,863	25	..	3	..	..	76	76	106
	107	Alipur ..	..	3,931	22	..	1	..	1	75	75	107
	108	Leiah ..	..	9,578	22	..	3	27	..	71	69	108
	109	Karor* ..	..	3,491	..	..	..	..	..	..	..	109
DERA GHAZI KHAN	110	Dera Ghazi Khan ..	..	23,468	27	..	1	43	6	97	73	110
	111	Jampur ..	..	9,430	25	..	..	72	..	68	69	111
	112	Dajal ..	..	6,186	19	..	..	63	..	62	62	112
	113	Rajanpur ..	..	4,510	29	..	..	57	..	75	70	113
	114	Mithankot ..	..	2,680	22	..	..	57	..	81	75	114
Total for 1933-34				2,508,540	3,225	293	256	..	..	..	..
Total for 1932-33				2,490,967	3,196	264	223	..	..	..	..

*The Committee was superseded with Punjab Government notification No. 5562, dated 31st August, 1932.

*Increase is due to the extension of the municipal limits after the Census of 1931.
†Population within municipal limits.

FORM III.—STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE MUNICIPAL COMMITTEES IN THE PUNJAB DURING THE YEAR ENDING THE 31ST DAY OF MARCH 1934—CONTD.

Name of district.	Serial No. of municipality.	Name of municipality.	INCOME—contd.										EXPENDITURE—contd.										Serial No. of municipality.	
			I.—GENERAL DEPARTMENTS—CONTD.										I.—GENERAL DEPARTMENTS—CONTD.											
			A.—GENERAL—contd.					B.—TAX AND LICENSING DEPARTMENTS.					A.—GENERAL—contd.					B.—TAX AND LICENSING DEPARTMENT.						
			TOTAL A.—GENERAL.					(ii) Octroi.					TOTAL A.—GENERAL.					(ii) Octroi.						
			(i) Taxes on buildings and lands.	(ii) Local rate.	Gross receipts.	Deduct refunds.	Net octroi income.	(i) Original Works.	(ii) Repairs.	Total (i+ii) Works.	(i) Establishment.	(ii) Contingencies.	(i) Original Works.	(ii) Repairs.	Total (i+ii) Works.	Total I.—Octroi.	(i) Original Works.	(ii) Repairs.	Total (i+ii) Works.	Total I.—Octroi.				
1	2	3	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	2		
AMBALA DIVISION.																								
HISAR	1	Hisar	14,564	..	33,683	3,898	29,785	42	42	84	2,513	441	7,540	..	..	..	..	..	..	..	1
	2	Ransi	3,169	..	66,979	9,150	57,829	97	97	194	6,461	631	3,815	..	..	..	..	..	..	..	2
	3	Rahmani	1,965	..	..	..	..	400	400	800	..	..	6,966	..	..	..	..	..	..	..	3
	4	Sirsa	2,822	..	..	..	..	..	..	..	..	..	6,183	..	..	..	..	..	..	..	4
ROHTAK	5	Rohtak	4,608	13,916	47,219	2,805	44,414	397	397	794	10,170	730	12,402	..	..	..	..	..	..	..	5
	6	Jhajjar	229	..	17,139	663	16,476	..	..	..	3,027	218	2,809	..	..	..	..	..	..	..	6
	7	Peri	502	..	12,365	516	11,849	9	9	18	1,941	140	2,081	..	..	..	..	..	..	..	7
	8	Bahadurgarh	641	1,252	9,003	276	8,727	..	..	..	1,876	202	2,078	..	..	..	..	..	..	..	8
	9	Gohana	15,000	..	..	..	5,632	..	..	..	1,415	16	2,823	..	..	..	..	..	..	..	9
	10	Sonepat	722	376	..	..	..	83	83	166	1,887	..	2,823	..	..	..	..	..	..	..	10
GURGAON	11	Rewari	681	5,823	..	..	..	85	85	170	8,244	..	8,414	..	..	..	..	..	..	..	11
	12	Palwal	499	..	32,543	7,961	24,582	48	48	96	2,751	99	2,850	..	..	..	..	..	..	..	12
	13	Ferozepur-Jirka	324	..	4,229	1,034	3,195	..	..	..	3,532	4	3,536	..	..	..	..	..	..	..	13
	14	Hodal	1,343	..	11,832	399	11,433	..	..	..	1,764	..	1,764	..	..	..	..	..	..	..	14
	15	Ballaigarh	110	..	8,415	1,870	6,545	2	2	4	1,882	..	1,884	..	..	..	..	..	..	..	15
	16	Faridabad	111	..	10,287	484	9,803	27	27	54	1,781	65	6,298	..	..	..	..	..	..	..	16
KARNAL	17	Karnal	2,182	150	..	..	..	388	388	776	6,495	..	6,495	..	..	..	..	..	..	..	17
	18	Panipat	6,909	..	..	..	..	59	59	118	8,043	..	8,043	..	..	..	..	..	..	..	18
	19	Kuthali	874	..	20,793	1,224	19,569	..	..	..	3,993	393	2,600	..	..	..	..	..	..	..	19
	20	Shahabad	761	..	21,095	2,174	18,921	..	..	..	2,323	..	2,323	..	..	..	..	..	..	..	20
	21	Thanesar	108	..	13,522	2,481	11,041	..	..	..	1,415	479	1,415	..	..	..	..	..	..	..	21
AMBALA	22	Ambala	1,861	15,938	35,178	..	33,178	230	230	460	18,042	..	18,042	..	..	..	..	..	..	..	22
	23	Jagadhri	1,075	..	..	..	..	42	42	84	4,576	514	5,090	..	..	..	..	..	..	..	23
	24	Rupar	1,690	..	27,865	5,562	22,303	53	53	106	3,099	146	3,245	..	..	..	..	..	..	..	24
	25	Sudhaura	35	..	11,592	1,006	10,586	149	149	298	2,604	248	2,852	..	..	..	..	..	..	..	25
	26	Burra	42	..	3,425	..	3,425	..	..	..	1,334	265	1,599	..	..	..	..	..	..	..	26
	27	Kalka	..	6,180	..	..	..	4	4	8	1,826	..	1,826	..	..	..	..	..	..	..	27
SINHA	28	Sinla	65,627	3,98,882	3,47,431	64,999	2,82,432	206	206	412	33,389	2,598	1,96,816	..	..	..	..	..	..	..	28
	29	Kasumpti	2,818	6,588	..	..	..	..	..	..	9,309	..	9,309	..	..	..	..	..	..	..	29
JULLUNDUR DIVISION.																								
KANGRA	30	Dharmala	79	7,150	..	..	..	57	57	114	..	..	2,313	..	..	..	..	..	..	..	30
HOSHARPUR	31	Hosharpur	1,217	..	11,828	1,524	10,304	96	96	192	9,504	36	9,540	..	..	..	..	..	..	..	31
	32	Umar Tanda	23	..	..	..	..	706	706	1,412	3,472	..	2,226	..	..	..	..	..	..	..	32
JULLUNDUR	33	Jullundur	5,102	..	15,834	1,485	14,349	105	105	210	20,082	46	20,128	..	..	..	..	..	..	..	33
	34	Kartarpur	560	..	15,832	85	15,747	..	..	..	1,337	..	1,337	..	..	..	..	..	..	..	34
	35	Nakodar	80	..	15,832	..	15,832	..	..	..	1,710	49	1,759	..	..	..	..	..	..	..	35
	36	Phillaur	2,694	..	8,815	129	8,686	..	..	..	1,700	120	1,820	..	..	..	..	..	..	..	36
	37	Nurmahal	129	..	10,421	433	9,988	..	..	..	1,004	99	1,103	..	..	..	..	..	..	..	37
	38	Panga	1,205	..	13,265	153	13,112	..	..	..	1,714	..	1,714	..	..	..	..	..	..	..	38
	39	Kachu	513	..	8,072	230	7,842	..	..	..	940	65	1,252	..	..	..	..	..	..	..	39
LUDHIANA	40	Ludhiana	8,357	..	..	..	..	590	590	1,180	26,895	..	26,895	..	..	..	..	..	..	..	40
	41	Jamroz	496	..	..	..	..	129	129	258	7,304	..	7,304	..	..	..	..	..	..	..	41
	42	Rakot	405	..	8,014	2,264	5,750	64	64	128	726	45	2,426	..	..	..	..	..	..	..	42
	43	Khanna	255	..	..	..	..	..	..	..	3,239	..	3,239	..	..	..	..	..	..	..	43
FEROZEPUR	44	Ferozepore	2,916	..	1,10,727	20,264	90,463	97	97	194	9,031	269	9,300	..	..	..	..	..	..	..	44
	45	Fazilka	29,580	..	..	..	..	..	..	..	7,145	..	7,145	..	..	..	..	..	..	..	45
	46	Muktar	17,914	..	..	..	..	594	594	1,188	6,253	..	6,253	..	..	..	..	..	..	..	46
	47	Zira	376	..	15,115	1,655	13,460	..	..	..	2,450	35	1,850	..	..	..	..	..	..	..	47
	48	Moga	8,143	..	..	..	..	672	672	1,344	10,588	..	10,588	..	..	..	..	..	..	..	48
	49	Abohar	3,060	..	..	..	..	9	9	18	8,259	..	8,259	..	..	..	..	..	..	..	49

LAHORE DIVISION.		RAWALPINDI DIVISION.		MULLAN DIVISION.	
Sl. No.	Name	Sl. No.	Name	Sl. No.	Name
50	Lahore	1,06,557		1,810	Montgomery
51	Kasur	812		407	Pakpattan
52	Khem Karan	3,474		1,911	
53	Patti	192		6,758	Lyallpur
54	Chunian	17,250		6,175	Godra
55	Baghlanpura-cum-Bhogiwal	529		138	Kanalia
56	Amritsar	1,065		286	
57	Jandiala	1,22,510		1,330	Shang-cum-Maghana
58	Dalhausie	561		20,038	Multan
59	Patankot	3,761		149	Singhabad
60	Dinanagar	104		6,059	Khanewal
61	Gurdaspur	718		2,199	Mian Channu
62	Batala	4,179		459	Muzaffargarh
63	Dera Baba Nanak	494		156	Khanewar
64	Sialkot	13,587		208	Alipur
65	Peswar	178		143	Lahar
66	Narawal	24,838		26	Karor
67	Gujranwala	379		951	Dera Ghazi Khan
68	Wazirabad	29		4,287	Jampur
69	Emmabad	166		50	Pajal
70	Sheikhupura	1,667		231	Panwar
71	Shakarpur	415		151	Michankot
72	Nankana Sahib	4,850			
73	Gulrat	407			
74	Jalalpur Jattan	137			
75	Dunga	876			
76	Kanjah	2,084			
77	Bhera	807			
78	Mandi	416			
79	Khestab	698			
80	Saltwal	8,643			
81	Sargodha	843			
82	Phulwarian	5,455			
83	Jhelum	2,157			
84	Pind Dadan Khan	13,821			
85	Rawalpindi	11,761			
86	Murree	47,820			
87	Campbellpur	16,719			
88	Hazro	481			
89	Pindigheb	32			
90	Mianwali	2,759			
91	Isakhel	97			
92	Kabagh	2,880			
93	Bhakkar	664			
94	Montgomery	1,810			
95	Pakpattan	407			
96	Lyallpur	6,758			
97	Godra	6,175			
98	Kanalia	138			
99	Shang-cum-Maghana	1,330			
100	Multan	20,038			
101	Singhabad	149			
102	Khanewal	6,059			
103	Mian Channu	2,199			
104	Muzaffargarh	459			
105	Khanewar	156			
106	Alipur	208			
107	Lahar	143			
108	Karor	26			
109	Dera Ghazi Khan	951			
110	Jampur	4,287			
111	Pajal	50			
112	Panwar	231			
113	Michankot	151			
114	TOTAL 1933-34	6,333,393	6,86,798	14,556	29,77,998
	Total 1932-33	4,69,651	6,46,695	18,788	39,36,795

FORM III.—STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE MUNICIPAL COMMITTEES IN THE PUNJAB DURING THE YEAR ENDING THE 31st DAY OF MARCH 1935—CONTINUED.

Name of district.		Serial No. of municipality.		INCOME—contd.										EXPENDITURE—contd.									
				I.—GENERAL DEPARTMENTS—CONTD.										1.—GENERAL DEPARTMENTS—CONTD.									
				B.—TAX AND LICENSING DEPARTMENT—contd.										B.—TAX AND LICENSING DEPARTMENT—contd.									
Name of municipality.														II.—TERMINAL TAX.									

[illegible]

FORM III.—STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE MUNICIPAL COMMITTEES IN THE PUNJAB DURING THE YEAR ENDING THE 31ST MARCH 1925.—CONTINUED.

[illegible]

[illegible]

FORM III.—STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE MUNICIPAL COMMITTEES IN THE PUNJAB DURING THE YEAR ENDING THE 31ST DAY OF MARCH 1934.—CONTINUED.

LAHORE DIVISION									
50	Lahore	147	604	16,01,925	..	21	..	..	11,5485
51	Kasur	139	58	1,20,921	..	..	..	..	12,446
52	Khem Karan	..	10	19,249	..	..	..	..	3,514
53	Patti	..	15	21,582	..	..	..	..	3,264
54	Chunian	..	23	16,744	..	..	..	..	4,036
55	Raghanpura-cum-Bhogi-wal	..	4	8,343	..	..	..	..	..
56	Amritsar	..	523	9,84,629	1,013	64	1,077	..	64,041
57	Jandiala	..	8	19,252	..	..	..	..	3,946
58	Dallousie	..	18	11,655	..	..	..	..	164
59	Pathankor	..	16	27,208	..	114	..	..	4,062
60	Dinagar	..	77	22,704	..	..	..	..	3,968
61	Gurdaspur	..	717	25,742	..	..	..	..	4,261
62	Batala	111	107	1,05,136	..	9	..	..	16,556
63	Dera Baba Nanak	..	..	11,661	..	..	..	..	2,791
64	Slakot	..	3,751	3,55,210	3,457	334	3,771	..	29,402
65	Pasrur	..	31	14,806	..	..	..	..	3,180
66	Narowal	..	26	17,315	..	..	..	..	3,533
67	Gujranwala	..	95	1,51,931	..	..	..	..	12,816
68	Wazirabad	..	35	53,623	..	..	..	..	10,063
69	Eminabad	..	11	7,376	..	..	..	..	3,013
70	Sheikhpura	..	24	32,884	479	26	..	..	1,019
71	Sharakpur	..	..	7,450	..	..	..	..	1,131
72	Nankana Sahib	..	806	17,151	..	..	..	..	1,542
73	Gujrat	..	57	49,145	..	..	..	..	9,929
74	Jalalpur Jattan	..	15	21,435	..	..	..	..	4,398
75	Dinga	..	..	12,161	..	..	..	..	2,405
76	Kunjah	..	..	8,683	..	..	..	..	2,004
77	Bhera	316	72	30,379	..	..	..	..	3,750
78	Miani	15	73	11,676	..	..	..	..	3,774
79	Khanhab	..	26	17,284	..	..	..	..	674
80	Sahiwal	..	436	12,202	..	..	..	..	2,208
81	Sargodha	..	4	9,734	..	..	..	..	1,365
82	Phulteran	..	562	68,235	121	..	..	..	1,3749
83	Jhelum	70	56	21,264	..	..	..	..	2,963
84	Pind Dadan Khan	..	56	4,03,888	..	..	..	..	60,030
85	Rawalpindi	..	329	91,721	..	..	..	..	..
86	Murree	..	239	17,104	..	..	..	..	762
87	Campbellpur	..	45	31,768	..	..	..	..	5,266
88	Hazro	224	74	16,885	..	..	..	..	4,321
89	Findigeh	..	28	41,192	..	..	..	..	6,752
90	Mianwali	..	1,039	10,237	..	..	..	..	1,881
91	Iskhanol	..	14	14,186	..	..	..	..	2,913
92	Kalaash	..	9	18,093	..	..	..	..	3,065
93	Bhakar	..	8	65,109	..	..	..	..	7,171

[illegible]

TABLE III.—MUNICIPAL COMMITTEES IN THE PUNJAB DURING THE YEAR ENDING THE 31ST DAY OF MARCH, 1934—CONTINUED.

Name of district.	Serial No. of municipality.	INCOME—contd.										EXPENDITURE—contd.										Serial No. of municipality.	
		I.—GENERAL DEPARTMENTS—CONTD.										II.—GENERAL DEPARTMENTS—CONTD.											
		C.—MUNICIPAL PROPERTIES—contd.										C.—MUNICIPAL PROPERTIES—contd.											
		(iii) Gardens and roadside trees.	(iv) Tehbazari fees.	TOTAL C.—MUNICIPAL PROPERTIES.		III.—Gardens and Roadside Trees.		IV.—Tehbazari Fees.		TOTAL C.—MUNICIPAL PROPERTIES.		(i) Establish-ment.	(ii) Contingencies.	(iii) Estab-lish-ment.	(iv) Contingencies.	TOTAL III.—Gardens and Roadside Trees.		TOTAL IV.—Tehbazari Fees.		TOTAL C.—MUNICIPAL PROPERTIES.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
ANBALA DIVISION																							
HISSAR	1	..	1,748	2,909	332	427	..	..	..	..	..	1,359	1,976	..	74	2,050	..	..	3,537	1
	2	..	1,567	1,567	..	121	..	..	..	..	..	..	..	..	..	..	..	..	367	2
	3	..	1,801	2,890	322	48	..	..	..	..	..	..	..	..	..	..	..	..	284	3
	4	..	1,773	1,902	..	..	..	..	..	..	..	..	..	..	..	..	..	..	370	4
ROHTAK	5	..	1,057	5,224	60	39	..	..	..	..	..	99	297	..	16	243	..	..	342	5
	6	..	555	563	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	6
	7	..	309	432	..	..	..	..	..	..	..	..	..	..	..	..	..	..	51	7
	8	..	282	469	..	9	..	..	..	..	..	..	..	..	..	..	..	..	35	8
	9	..	171	982	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9
	10	..	1,111	2,019	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10
GURGAON	11	..	4,295	5,165	156	17	..	..	..	..	..	173	513	..	15	328	..	..	701	11
	12	..	394	477	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6	12
	13	..	319	922	..	146	..	..	..	..	..	146	151	..	..	6	..	..	297	13
	14	..	802	874	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14
	15	..	187	420	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	15
	16	..	88	1,216	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16
MARWA	17	..	..	1,420	105	1	..	..	..	..	..	106	..	..	..	..	..	..	115	17
	18	..	120	193	444	..	..	..	..	..	..	444	..	..	..	..	..	..	444	18
	19	..	232	633	..	..	..	..	..	..	..	..	..	..	..	..	..	..	11	19
	20	..	..	153	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	20
	21	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	21
AMBALA	22	..	114	5,879	463	27	..	..	..	..	..	490	..	..	..	..	..	..	1,114	22
	23	..	44	384	167	1	..	..	..	..	..	168	..	..	..	..	..	..	180	23
	24	..	..	2,579	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	24
	25	..	114	678	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	25
	26	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	26
	27	..	72	4,634	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	27
SIMLA	28	..	..	1,05,742	11,691	15,383	..	..	..	..	..	27,727	501	..	..	..	..	..	28,384	28
	29	..	..	111	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	29
JULLUNDUR DIVISION.																							
KANGRA	30	..	2	3,296	117	..	..	..	..	..	..	117	..	..	..	..	..	..	127	30
HOSHARPUR	31	..	817	5,843	360	..	..	..	..	..	..	360	..	..	..	..	..	..	1,113	31
	32	..	27	609	113	..	..	..	..	..	..	113	..	..	..	..	..	..	113	32
JULLUNDUR	33	..	4,715	17,840	4,371	3,136	1,171	75	1,246	..	..	8,753	570	..	1	571	..	..	9,324	33
	34	..	64	251	..	..	..	..	..	..	..	..	..	..	..	..	..	..	18	34
	35	..	150	1,031	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	35
	36	..	216	3,270	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	36
	37	..	33	187	..	..	..	..	..	..	..	..	..	..	..	..	..	..	162	37
	38	..	235	1,521	..	..	..	..	..	..	..	..	..	..	..	..	..	..	44	38
	39	..	55	55	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	39
JUDHIANA	40	..	13,283	16,432	755	454	..	..	..	..	..	1,209	584	..	92	676	..	..	1,885	40
	41	..	8,954	8,954	122	122	..	..	..	..	..	122	283	..	..	283	..	..	405	41
	42	..	204	3,254	137	20	..	..	..	..	..	157	..	..	..	..	..	..	157	42
	43	..	..	4,833	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	43
FEROZEPUR	44	..	7,741	18,459	1,117	660	1,629	85	1,714	..	..	3,491	565	..	6	571	..	..	4,062	44
	45	..	4,492	25,258	1,404	1,549	..	..	..	..	..	2,953	500	..	10	510	..	..	4,020	45
	46	..	4,398	5,558	147	17	..	..	..	..	..	164	..	..	..	..	..	..	581	46
	47	..	77	1,913	..	..	..	..	..	..	..	1	..	..	..	..	..	..	30	47
	48	..	5,368	33,393	138	18	..	..	..	..	..	156	..	..	5	26	..	..	525	48
	49	..	4,374	34,956	1,712	941	..	..	..	..	..	3,110	..	..	..	286	..	..	3,888	49

FORM III.—STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE MUNICIPAL COMMITTEES IN THE PUNJAB DURING THE YEAR ENDING THE 31ST DAY OF MARCH 1934.—CONTINUED.

Name of district.	Serial No. of municipality.	Name of municipality.	INCOME—contd.										EXPENDITURE—contd.										Total No. of municipality.	
			I.—GENERAL DEPARTMENTS—CONTD.										L.—GENERAL DEPARTMENTS—CONTD.											
			D.—PUBLIC SAFETY AND CONVENIENCE.										D.—PUBLIC SAFETY AND CONVENIENCE.											
			(i) Police.										1.—Police.											
			(a) Fines under section 34, Police Act.	(b) Miscellaneous.	Total (i) Police.	(a) Lighting.	(b) Gross profit from revenue account of Electrical Department.	(i) Estab-lishment.	(ii) Con-tributions.	(iii) Con-tingen-cies.	(iv) Works.	Total (iv) Works.	Total—Police.	(i) Estab-lishment.	(ii) Plant.	(iii) Con-tingencies.								
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.								
1	2	2	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119						120	
			AMBALA DIVISION.																					
HISSAR	1	Hi-sar	..	..	..	..	..	1,856	..	..	..	..	..	1,856	..	..	3,142	1					2
	2	Hansi	..	..	..	..	..	1,870	..	..	..	..	..	1,870	..	..	1,802	3					4
	3	Bilwani	..	..	..	..	..	2,268	..	..	..	14	..	2,288	149	..	4,861	4					5
	4	Srwa	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,774	6					7
ROHTAK	5	Rohtak	..	..	..	..	..	..	..	..	..	..	..	..	1,047	..	3,991	8					9
	6	Jhajjar	..	..	..	..	..	..	..	..	..	..	..	..	288	..	1,062	10					11
	7	Beri	..	..	..	..	..	1,034	..	..	..	..	..	..	214	..	589	12					13
	8	Behadurgarh	..	..	..	..	..	1,098	..	20	..	..	..	1,054	82	..	582	14					15
	9	Gohana	..	..	..	..	..	..	..	..	..	..	..	1,098	..	..	476	16					17
	10	Sonepat	..	..	..	..	..	..	..	..	..	..	..	..	510	..	1,309	18					19
GURGAON	11	Rewari	..	..	..	..	..	..	..	..	..	..	..	..	151	..	4,616	20					21
	12	Palwal	..	..	..	..	..	..	..	..	..	..	..	..	478	..	1,275	22					23
	13	Ferozpur-Jirkha	..	..	..	..	..	1,384	..	7	..	..	..	1,391	231	..	1,030	24					25
	14	Hodal	..	..	..	..	..	..	..	..	..	..	..	..	172	..	787	26					27
	15	Ballabgarh	..	..	..	..	..	..	..	..	..	..	..	..	198	..	550	28					29
	16	Faridabad	..	..	..	..	..	..	..	..	..	..	..	..	53	..	270	30					31
	17	Karnal	..	..	..	..	..	..	..	..	..	..	..	..	1,270	..	3,266	32					33
KARNAL	18	Panipat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7,971	34					35
	19	Kaithal	..	..	..	..	..	2,052	..	10	..	..	..	2,062	..	..	1,694	36					37
	20	Shahabad	..	..	..	..	..	1,880	..	100	..	..	..	1,480	..	..	1,255	38					39
	21	Thanesar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	677	40					41
	22	Ambala	..	..	..	..	..	..	..	..	..	..	..	..	2,619	..	5,728	42					43
	23	Jagadhri	..	..	..	..	..	2,586	..	76	..	..	..	2,662	968	..	1,956	44					45
	24	Rupar	..	..	..	..	..	1,368	..	62	..	..	..	1,430	..	..	614	46					47
	25	Sadhaura	..	..	..	..	..	1,004	..	28	..	..	..	1,032	..	..	..	48					49
	26	Farid	..	..	..	..	..	821	..	50	..	..	..	871	29	..	..	50					50
	27	Kalka	..	..	..	..	..	..	..	..	..	..	..	..	..	..	42,800	51					52
	28	Sirsa	..	..	..	..	..	..	..	..	..	..	..	..	..	..	630	53					54
	29	Kasumpti	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..					55
			JULLUNDUR DIVISION.																					
KANGRA	30	Dharm-ala	..	..	..	..	..	133	..	..	..	..	..	133	104	..	554	56					57
	31	Hoshiarpur	..	..	..	..	..	299	..	..	..	..	..	299	..	..	5,765	58					59
HOSHIAEPUR	32	Umar-Tanda	..	..	..	..	..	..	..	..	..	..	..	..	..	..	696	60					61
	33	Jullundur	..	..	..	..	..	4,740	..	112	..	..	..	4,740	2,901	..	18,643	62					63
	34	Kartarpur	..	..	..	..	..	1,836	..	65	..	..	..	1,898	..	..	872	64					65
	35	Nakodar	..	..	..	..	..	1,260	..	42	..	..	..	1,302	..	..	42	66					67
	36	Phillaur	..	..	..	..	..	1,667	..	19	..	..	..	1,686	67	..	567	68					69
	37	Nurmahal	..	..	..	..	..	1,206	..	..	..	..	..	1,266	..	..	667	70					71
	38	Ransa	..	..	..	..	..	1,346	..	30	..	..	..	1,376	..	..	..	72					73
	39	Rahon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	74					75
	40	Ludhiana	..	..	..	..	..	1,058	..	..	..	..	..	1,058	..	..	11,916	76					77
	41	Jamson	..	..	..	..	..	1,114	..	14	..	..	..	1,128	..	..	2,883	78					79
	42	Bafkot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,303	80					81
	43	Khanna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	711	82					83
	44	Ferozepore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8,238	84					85
	45	Fazilka	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5,407	86					87
	46	Muktsar	..	..	..	..	..	1,581	..	26	..	..	..	1,557	1,655	..	204	88					89
	47	Zira	..	..	..	..	..	..	..	..	..	..	..	..	..	..	446	90					91
	48	Moga	..	..	..	..	..	795	..	384	..	..	..	1,180	168	..	4,845	92					93
	49	Abohar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	111	94					95

[illegible]

FORM III.—STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE MUNICIPAL COMMITTEES IN THE PUNJAB DURING THE YEAR ENDING THE 31st DAY OF MARCH, 1934—CONTINUED.

Name of district.	Serial No. of municipality.	Name of municipality.	INCOME—contd.										EXPENDITURE—contd.										Serial No. of municipality.	
			I.—GENERAL DEPARTMENTS—CONOLD.										I.—GENERAL DEPARTMENTS—CONOLD.											
			D.—PUBLIC SAFETY AND CONVENIENCE—contd.										D.—PUBLIC SAFETY AND CONVENIENCE—contd.											
			(iv) Pounds.										IV.—Pounds.											
			(a) Net proceeds of sale of unclaimed animals.	(b) Fines.	Total (iv) Pounds.	(a) Fees for detention of stray dogs.	(b) Fines for offences regarding buildings and streets.	Total (v) Miscellaneous.	Total D.—PUBLIC SAFETY AND CONVENIENCE.	TOTAL I.—GENERAL DEPARTMENTS.		(i) Establishments.	(ii) Contingencies.	(a) Original Works.	(b) Repairs.	Total (iii) Works.	Total IV.—Pounds.	V.—Miscellaneous.	TOTAL D.—PUBLIC SAFETY AND CONVENIENCE.	TOTAL I.—GENERAL DEPARTMENTS.				
	1	3	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
AMBALA DIVISION.																								
HISSAR	1	Hissar	65	753	818	..	..	..	318	80,928	450	68	..	..	..	..	..	..	..	..	..	1
	2	Hissar	6	292	297	..	..	..	318	80,928	97	16	..	..	..	..	..	..	..	..	..	2
	3	Hissar	31	288	319	..	..	..	357	65,004	126	23	..	..	..	..	..	..	..	..	..	3
	4	Hissar	134	614	748	..	..	..	748	42,695	120	15	..	..	..	..	..	..	..	..	..	4
ROHTAK	5	Rohtak	30	380	420	..	..	..	1,258	80,029	266	..	..	..	..	..	..	..	..	..	..	5
	6	Rohtak	37	258	295	..	..	..	295	17,716	36	6	..	..	..	..	..	..	..	..	..	6
	7	Rohtak	32	171	203	..	..	..	223	14,069	24	7	..	..	..	..	..	..	..	..	..	7
	8	Rohtak	52	246	298	..	..	..	298	11,416	65	..	..	..	..	..	..	..	..	..	..	8
GURGAON	9	Gurgaon	..	..	..	..	..	..	..	21,704	..	..	..	..	..	..	..	..	..	..	..	9
	10	Gurgaon	..	..	..	..	..	..	..	40,354	..	..	..	..	..	..	..	..	..	..	..	10
	11	Gurgaon	413	745	1,158	..	..	..	1,158	93,924	96	20	..	..	..	..	..	..	..	..	..	11
	12	Gurgaon	16	211	227	..	..	..	227	26,458	69	3	..	..	..	..	..	..	..	..	..	12
KARNAL	13	Karnal	..	..	..	..	..	..	..	12,780	..	..	..	..	..	..	..	..	..	..	..	13
	14	Karnal	..	..	..	..	..	..	..	14,402	..	..	..	..	..	..	..	..	..	..	..	14
	15	Karnal	..	..	..	..	..	..	..	14,067	..	..	..	..	..	..	..	..	..	..	..	15
	16	Karnal	..	..	..	..	..	..	..	12,099	..	..	..	..	..	..	..	..	..	..	..	16
KALKAJI	17	Kalkaji	71	509	580	..	..	..	580	72,365	407	97	..	..	..	..	..	..	..	..	..	17
	18	Kalkaji	44	106	150	..	..	..	150	13,084	48	5	..	..	..	..	..	..	..	..	..	18
	19	Kalkaji	..	..	..	..	..	..	..	20,090	..	..	..	..	..	..	..	..	..	..	..	19
	20	Kalkaji	..	..	..	..	..	..	..	13,713	..	..	..	..	..	..	..	..	..	..	..	20
AMBALA	21	Ambala	63	774	837	..	..	..	837	13,713	..	..	..	..	..	..	..	..	..	..	..	21
	22	Ambala	22	200	222	..	..	..	222	1,03,774	77	5	..	..	..	..	..	..	..	..	..	22
	23	Ambala	19	327	346	..	..	..	346	39,521	139	12	..	..	..	..	..	..	..	..	..	23
	24	Ambala	80	696	776	..	..	..	776	27,613	140	100	..	..	..	..	..	..	..	..	..	24
SINHA	25	Sinha	3	115	118	..	..	..	118	11,565	60	4	..	..	..	..	..	..	..	..	..	25
	26	Sinha	6	274	280	..	..	..	280	3,825	..	33	..	..	..	..	..	..	..	..	..	26
	27	Sinha	18	183	201	..	..	..	201	13,619	156	2	..	..	..	..	..	..	..	..	..	27
	28	Sinha	..	48	48	..	..	..	48	14,440,099	72	..	..	..	..	..	..	..	..	..	..	28
KANGRA	29	Kangra	..	..	..	..	..	..	..	5,80,536	..	..	..	..	..	..	..	..	..	..	..	29
	30	Kangra	..	..	..	..	..	..	..	11,422	..	..	..	..	..	..	..	..	..	..	..	30
	31	Kangra	65	315	380	..	..	..	380	86,528	42	..	..	..	..	..	..	..	..	..	..	31
	32	Kangra	34	129	163	..	..	..	163	11,142	36	..	..	..	..	..	..	..	..	..	..	32
JULANDHUR	33	Jalandhur	10	214	224	..	..	..	224	3,06,980	146	..	..	..	..	..	..	..	..	..	..	33
	34	Jalandhur	53	182	235	..	..	..	235	16,026	48	..	..	..	..	..	..	..	..	..	..	34
	35	Jalandhur	..	..	..	..	..	..	..	16,718	100	..	..	..	..	..	..	..	..	..	..	35
	36	Jalandhur	26	211	237	..	..	..	237	14,846	72	..	..	..	..	..	..	..	..	..	..	36
LUDHIANA	37	Ludhiana	..	..	..	..	..	..	..	10,737	36	..	..	..	..	..	..	..	..	..	..	37
	38	Ludhiana	..	..	..	..	..	..	..	17,232	40	..	..	..	..	..	..	..	..	..	..	38
	39	Ludhiana	..	..	..	..	..	..	..	8,698	48	..	..	..	..	..	..	..	..	..	..	39
	40	Ludhiana	166	408	574	..	..	..	574	2,20,658	465	141	..	..	..	..	..	..	..	..	..	40
FEROZPORE	41	Ferozpur	21	174	195	..	..	..	195	33,342	80	..	..	..	..	..	..	..	..	..	..	41
	42	Ferozpur	1	94	95	..	..	..	95	18,232	39	..	..	..	..	..	..	..	..	..	..	42
	43	Ferozpur	..	..	..	..	..	..	..	18,232	..	..	..	..	..	..	..	..	..	..	..	43
	44	Ferozpur	..	..	..	..	..	..	..	1,15,885	..	..	..	..	..	..	..	..	..	..	..	44
MUKTAAR	45	Muktaar	15	541	556	..	..	..	556	1,15,885	..	..	..	..	..	..	..	..	..	..	..	45
	46	Muktaar	..	..	..	..	..	..	..	78,100	..	..	..	..	..	..	..	..	..	..	..	46
	47	Muktaar	..	..	..	..	..	..	..	15,885	..	..	..	..	..	..	..	..	..	..	..	47
	48	Muktaar	..	..	..	..	..	..	..	73,681	..	..	..	..	..	..	..	..	..	..	..	48
MAGA	49	Maga	..	..	..	..	..	..	..	64,620	..	..	..	..	..	..	..	..	..	..	..	49
	50	Maga	7	219	226	..	..	..	226	..	..	..	..	..	..	..	..	..	..	..	..	50

[illegible]

FORM III.—STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE MUNICIPAL COMMITTEES IN THE PUNJAB DURING THE YEAR ENDING THE 31ST DAY OF MARCH 1934—(CONTINUED).

Name of district.	Serial No. of municipality.	Name of municipality.	INCOME—contd.										EXPENDITURE—contd.										Serial No. of municipality.	
			II.—EDUCATION—CONTD.										2.—EDUCATION—CONTD.											
			B.—CONTRIBUTIONS.										C.—HIGH SCHOOLS.											
			(i) From Government.					(ii) Others.					(i) Establishments.					(ii) Contributions.						
			(a) For buildings.	(b) Others.	Total (i) Contributions from Government.	(a) For buildings.	(b) Others.	Total (ii) Contributions.	(i) Establishments.	(ii) Contributions.	(iii) Contributions.	(iv) Scholarships.	(a) Original Works.	(b) Repairs.	Total (v) Works.	Total C.—High Schools.								
1	2	3	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	1	2	3	4	5	6	7	
AMRALA DIVISION.																								
HISAR	1	Hisar	3,508	169	3,677	168	170	3,847	174	177	176	175	179	180	181	182	1	2	3	4	5	6	7	
	2	Honsi	1,744		1,744			1,744	1,744								2	3	4	5	6	7	8	
	3	Bhivani	4,586		4,586			4,586	4,586								3	4	5	6	7	8	9	
	4	Sirsa	1,632		1,632			1,632	1,632								4	5	6	7	8	9	10	
	5	Rohak	5,967		5,967			5,967	5,967								5	6	7	8	9	10	11	
	6	Jheljar	2,882		2,882			2,882	2,882								6	7	8	9	10	11	12	
	7	Beri	4,839		4,839			4,839	4,839								7	8	9	10	11	12	13	
	8	Bahadurgarh	2,806		2,806			2,806	2,806								8	9	10	11	12	13	14	
	9	Gohana	872		872			872	872								9	10	11	12	13	14	15	
	10	Sonepat	4,061		4,061			4,061	4,061								10	11	12	13	14	15	16	
	11	Rewari	5,451		5,451			5,451	5,451								11	12	13	14	15	16	17	
	12	Palwal	1,110		1,110			1,110	1,110								12	13	14	15	16	17	18	
	13	Perozepur-Jhirka	599		599			599	599								13	14	15	16	17	18	19	
	14	Hodai	1,366		1,366			1,366	1,366								14	15	16	17	18	19	20	
	15	Ballaugharh	1,466		1,466			1,466	1,466								15	16	17	18	19	20	21	
	16	Faridabad	881		881			881	881								16	17	18	19	20	21	22	
	17	Karnal	2,285		2,285			2,285	2,285								17	18	19	20	21	22	23	
	18	Paripat	3,786		3,786			3,786	3,786								18	19	20	21	22	23	24	
	19	Kaithal	2,526		2,526			2,526	2,526								19	20	21	22	23	24	25	
	20	Shahabad	3,779		3,779			3,779	3,779								20	21	22	23	24	25	26	
	21	Thanesar	1,083		1,083			1,083	1,083								21	22	23	24	25	26	27	
	22	Ambala	7,843		7,843			7,843	7,843								22	23	24	25	26	27	28	
	23	Jagadiri	4,353		4,353			4,353	4,353								23	24	25	26	27	28	29	
	24	Rupar	3,483		3,483			3,483	3,483								24	25	26	27	28	29	30	
	25	Sadhaura	1,477		1,477			1,477	1,477								25	26	27	28	29	30	31	
	26	Burra	3,068		3,068			3,068	3,068								26	27	28	29	30	31	32	
	27	Kalka	12,172		12,172			12,172	12,172								27	28	29	30	31	32	33	
	28	Simla															28	29	30	31	32	33	34	
	29	Kasumpti															29	30	31	32	33	34	35	
JULLUNDUR DIVISION.																								
KANGRA	30	Dharamsala	830		830			830	830								30	31	32	33	34	35	36	
	31	Hoshiarpur	4,123		4,123			4,123	4,123								31	32	33	34	35	36	37	
	32	Umar-tanda															32	33	34	35	36	37	38	
	33	Jullundur	12,600		12,600			12,600	12,600								33	34	35	36	37	38	39	
	34	Kartarpur	50		50			50	50								34	35	36	37	38	39	40	
	35	Nakodar	2,340		2,340			2,340	2,340								35	36	37	38	39	40	41	
	36	Kuldhar															36	37	38	39	40	41	42	
	37	Kurnahal															37	38	39	40	41	42	43	
	38	Banga															38	39	40	41	42	43	44	
	39	Rabon															39	40	41	42	43	44	45	
	40	Ludhiana	22,632		22,632			22,632	22,632								40	41	42	43	44	45	46	
	41	Bagran	4,249		4,249			4,249	4,249								41	42	43	44	45	46	47	
	42	Rakot	1,737		1,737			1,737	1,737								42	43	44	45	46	47	48	
	43	Khanna	1,672		1,672			1,672	1,672								43	44	45	46	47	48	49	
	44	Perozepore	10,459		10,459			10,459	10,459								44	45	46	47	48	49	50	
	45	Kazila	3,710		3,710			3,710	3,710								45	46	47	48	49	50	51	
	46	Muktesar	8,345		8,345			8,345	8,345								46	47	48	49	50	51	52	
	47	Zira	5,600		5,600			5,600	5,600								47	48	49	50	51	52	53	
	48	Moga	5,353		5,353			5,353	5,353								48	49	50	51	52	53	54	
	49	Abdhar	10,431		10,431			10,431	10,431								49	50	51	52	53	54	55	

LAHORE DIVISION.									
50	Lafore	84,175	84,175	21,894	698	..	..	..	534
51	Kasur	5,889	5,889	..	..	..	..	..	..
52	Khem Karan	225	225	..	..	..	..	..	..
53	Pata	3,415	3,415	10,130	247	..	..	..	..
54	Chunian	1,061	1,061	..	..	..	..	..	..
55	Baghbanpura-cum-Bhogi-wal	785	785	..	..	..	..	..	..
56	Amritsar	92,389	92,389	14,772	673	..	..	..	..
57	Jandiala	6,703	6,703	..	..	..	..	..	..
58	Dalhousie	402	402	..	..	..	..	..	..
59	Pothohar	7,638	7,638	17,800	392	..	..	..	..
60	Dinanagar	300	300	..	..	..	..	..	..
61	Gurdaspur	1,622	1,622	..	..	..	..	..	..
62	Batala	6,758	6,758	16,196	249	..	..	..	..
63	Dera Baba Nanak	..	..	..	..	..	..	..	..
64	Sialkot	23,529	23,529	..	..	..	..	..	..
65	Pasur	1,573	1,573	..	..	..	..	..	..
66	Narawal	1,732	1,732	..	..	..	..	..	..
67	Gujranwala	17,624	17,624	20,295	2,241	..	..	..	..
68	Yazidabad	10,381	10,381	..	..	..	..	..	..
69	Emmabad	1,283	1,283	..	..	..	..	..	..
70	Sheikhupura	303	303	..	..	..	..	..	..
71	Shakarpur	592	592	..	..	..	..	..	..
72	Nankana Sahib	413	413	..	..	..	..	..	..
RAWALPINDI DIVISION.									
73	Gujrat	10,390	10,390	..	..	..	..	..	..
74	Jalpur Jatan	2,535	2,535	..	..	..	..	..	..
75	Dinga	3,903	3,903	..	..	..	..	..	..
76	Kunjah	2,710	2,710	..	..	..	..	..	..
77	Bhera	8,310	8,310	..	..	..	..	..	..
78	Miani	585	585	..	..	..	..	..	..
79	Khusab	685	685	..	..	..	..	..	..
80	Sahiwal	1,333	1,333	..	..	..	..	..	..
81	Sargodha	8,081	8,081	..	..	..	..	..	..
82	Phulwaran	385	385	..	..	..	..	..	..
83	Jhelum	2,331	2,331	..	..	..	..	..	..
84	Pind Dadan Khan	1,807	1,807	..	..	..	..	..	..
85	Rawalpindi	29,481	29,481	..	..	..	..	..	..
86	Murree	1,601	1,601	..	..	..	..	..	..
87	Campbellpur	1,176	1,176	..	..	..	..	..	..
88	Hazro	2,078	2,078	..	..	..	..	..	..
89	Pindigheb	4,645	4,645	..	..	..	..	..	..
90	Manwali	5,975	5,975	..	..	..	..	..	..
91	Isakhel	2,076	2,076	..	..	..	..	..	..
92	Kalabagh	3,148	3,148	..	..	..	..	..	..
93	Blakkar	3,601	3,601	..	..	..	..	..	..
MULTAN DIVISION.									
94	Montgomery	5,433	5,433	..	..	..	..	..	..
95	Pakpattan	1,054	1,054	..	..	..	..	..	..
96	Lyalpur	18,478	18,478	1,669	552	..	..	..	..
97	Golra	4,338	4,338	..	..	..	..	..	..
98	Kamalia	4,656	4,656	..	..	..	..	..	..
99	Jhang-cum-Maghiana	15,348	15,348	..	..	..	..	..	..
100	Chiniot	4,807	4,807	..	..	..	..	..	..
101	Multan	26,710	26,710	..	..	..	..	..	..
102	Shahabad	4,796	4,796	..	..	..	..	..	..
103	Khanewal	1,775	1,775	..	..	..	..	..	..
104	Mian Channu	4,487	4,487	..	..	..	..	..	..
105	Muzaffargarh	3,570	3,570	..	..	..	..	..	..
106	Khangarh	200	200	..	..	..	..	..	..
107	Alpur	2,784	2,784	..	..	..	..	..	..
108	Leah	1,315	1,315	..	..	..	..	..	..
109	Kanur	797	797	..	..	..	..	..	..
110	Dera Ghazi Khan	8,005	8,005	..	..	..	..	..	..
111	Jampur	4,325	4,325	..	..	..	..	..	..
112	Dajal	2,286	2,286	..	..	..	..	..	..
113	Rajanpur	355	355	..	..	..	..	..	..
114	Mithankot	673	673	..	..	..	..	..	..
Total 1933-34		660,661	661,357	17,067	7,992	6,686	12,385	2,472	2,214
Total 1932-33		6,08,022	6,22,489	8,978	8,505	8,170	7,566	859	2,04,425

FORM III.—STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE MUNICIPAL COMMITTEES IN THE DISTRICT DURING THE YEAR ENDING THE 31ST DAY OF MARCH 1934.—CONTINUED.

LAHORE DIVISION.									
LAHORE	50	Lafore	23,184	5,751	..	..	..	1,75,721	38,971
	51	Kasur	..	..	..	..	15,798	2,684	8,919
	52	Khem Karan	..	..	..	..	422	..	..
	53	Patti	..	..	..	..	1,865	..	..
	54	Chunian	..	..	..	..	4,090	326	1,372
	55	Begbanpura- an -Bhogi-	..	..	..	..	1,648	221	1,722
	56	val.	..	..	..	..	3,944	538	2,012
AMRITSAR	57	Amritsar	..	..	..	..	6,823	1,47,744	56,818
	58	Jandiala	..	..	..	..	2,029	244	1,733
QUEDASPUR	59	Dahousic	..	..	..	..	690	12	281
	60	Pathankot	..	..	..	..	1,789	305	..
	61	Dinanagar	..	..	..	..	2,076	24	..
	62	Gurdaspur	..	..	..	..	..	2,066	..
	63	Batala	..	..	..	..	9,110	875	6,374
	64	Dera Balak Nauak	..	..	..	..	..	1,660	..
SHALHOT	65	Shalhot	9,043	885	..	..	9,928	33,718	22,358
	66	Parur	..	..	..	..	2,474	152	1,322
	67	Narawal	..	..	..	..	2,530	57	2,473
GUJRAWALA	68	Gujrawala	1,923	189	..	..	15,704	3,029	19,331
	69	Emnabad	..	..	..	..	7,006	1,187	3,176
SHEKHUPURA	70	Shekhupura	..	..	..	..	..	2,125	..
	71	Sharapur	..	..	..	..	1,273	2,096	..
	72	Nankana Sahib	..	..	..	..	3,691	84	588
GUJRAT	73	Gujrat	1,746	401	..	..	2,455	480	12,970
	74	Jalapur Jattan	..	..	..	..	863	174	2,804
	75	Dinga	..	..	..	..	310	102	4,203
	76	Kumlah	..	..	..	..	562	13	4,709
SHAHPUR	77	Bhera	7,165	120	..	..	6,782	503	8,503
	78	Diani	..	..	..	..	7,801	..	..
	79	Khusab	..	..	..	..	4,827	282	..
	80	Sahiwal	..	..	..	..	2,417	192	2,040
	81	Sargodha	..	..	..	..	677	2,175	12,154
	82	Phulawan	..	..	..	..	..	577	..
JHELM	83	Jhelum	..	..	..	..	3,178	638	4,085
	84	Pind Dadan Khan	..	..	..	..	3,719	356	..
RAWALPINDI	85	Rawalpindi	3,763	725	..	..	3,847	1,661	28,789
	86	Murree	..	..	..	..	4,082	205	909
ATTOCK	87	Campbellpur	1,842	230	..	..	3,617	2,408	2,168
	88	Razro	2,594	316	..	..	2,377	33	..
	89	Firdigheb	10,677	535	..	..	1,380	38	1,620
MIANWALI	90	Mianwali	2,362	171	..	..	11,279	250	3,484
	91	Iskand	..	..	..	..	2,129	84	596
	92	Kala Bagh	..	..	..	..	407	89	460
	93	Brakkar	..	..	..	..	2,428	87	1,805
MONTGOMERY	94	Montgomery	..	..	..	..	17,723	1,054	3,809
	95	Pakpattan	..	..	..	..	5,584	104	..
LYALLPUR	96	Lyallpur	26,220	1,056	..	..	17,666	1,371	15,434
	97	Gujrat	..	..	..	..	6,686	101	4,667
	98	Kanalla	..	..	..	..	3,592	39	4,441
JHANG	99	Jhang- an Maghiana	11,263	230	..	..	12,274	961	9,454
	100	Chhot	..	..	..	..	6,458	540	8,083
MULHAN	101	Mulhan	8,324	281	..	..	30,001	5,234	7,414
	102	Shuibhad	8,095	197	..	..	502	82	2,481
	103	Khanawal	1,172	431	..	..	6,678	719	1,930
	104	Mian Chennu	12,899	838	..	..	819	240	1,448
MUZAFFARGARH	105	Muzaffargarh	2,554	410	..	..	2,864	136	261
	106	Khangarh	..	..	..	..	1,127	15	..
	107	Alipur	..	..	..	..	1,773	48	1,823
	108	Laloh	..	..	..	..	2,471	399	2,864
	109	Karor	..	..	..	..	1,211	20	821
DERA GHAZI KHAN	110	Dera Ghazi Khan	5,487	654	..	..	6,341	397	8,192
	111	Jampur	2,939	109	..	..	1,794	127	5,027
	112	Dalal	..	..	..	..	588	62	1,637
	113	Rafapur	..	..	..	..	3,127	142	..
	114	Mithankot	..	..	..	..	637	123	..
Total 1933-34			5,000	17,181	2,042	2,893	6,99,643	1,35,885	5,04,097
Total 1932-33			4,343	12,542	2,316	2,171	7,66,491	1,45,491	4,66,263

LAHORE DIVISION.									
50	LAHORE	..	..	..	..	..	..	..	..
51	Kasur	..	..	..	..	..	..	..	..
52	Khem Karan	..	..	..	..	..	..	..	..
53	Patti	..	..	..	..	..	..	..	..
54	Chunian	..	..	..	..	..	..	..	..
55	Baghbanpura-cum-Bhogi-	..	..	..	..	..	..	..	..
56	Amritsar	..	..	..	..	..	..	..	..
57	Jandiala	..	..	..	..	..	..	..	..
58	Dalhouse	..	..	..	..	..	..	..	..
59	Pathankot	..	..	..	..	..	..	..	..
60	Dinanagar	..	..	..	..	..	..	..	..
61	Gurdaspur	..	..	..	..	..	..	..	..
62	Katrala	..	..	..	..	..	..	..	..
63	Dera Baba Nanak	..	..	..	..	..	..	..	..
64	Sialkot	..	..	..	..	..	..	..	..
65	Pasrur	..	..	..	..	..	..	..	..
66	Narowal	..	..	..	..	..	..	..	..
67	Gujranwala	..	..	..	..	..	..	..	..
68	Wazirabad	..	..	..	..	..	..	..	..
69	Eminabad	..	..	..	..	..	..	..	..
70	Sheikhupura	..	..	..	..	..	..	..	..
71	Sharapur	..	..	..	..	..	..	..	..
72	Nankana Sahib	..	..	..	..	..	..	..	..
RAWALPINDI DIVISION.									
73	Gujrat	..	..	..	..	..	..	..	..
74	Jallalpur Jattan	..	..	..	..	..	..	..	..
75	Dinga	..	..	..	..	..	..	..	..
76	Kunjah	..	..	..	..	..	..	..	..
77	Bhera	..	..	..	..	..	..	..	..
78	Miani	..	..	..	..	..	..	..	..
79	Khusab	..	..	..	..	..	..	..	..
80	Sahiwal	..	..	..	..	..	..	..	..
81	Sargodha	..	..	..	..	..	..	..	..
82	Phulwara	..	..	..	..	..	..	..	..
83	Jhelum	..	..	..	..	..	..	..	..
84	Pind Dadan Khan	..	..	..	..	..	..	..	..
85	Rawalpindi	..	..	..	..	..	..	..	..
86	Murree	..	..	..	..	..	..	..	..
87	Campbellpur	..	..	..	..	..	..	..	..
88	Harro	..	..	..	..	..	..	..	..
89	Pindigheb	..	..	..	..	..	..	..	..
90	Mianwali	..	..	..	..	..	..	..	..
91	Iskndi	..	..	..	..	..	..	..	..
92	Kala Bagh	..	..	..	..	..	..	..	..
93	Biakkar	..	..	..	..	..	..	..	..
MULTAN DIVISION.									
94	Montgomery	..	..	..	..	..	..	..	..
95	Pakpattan	..	..	..	..	..	..	..	..
96	Lyalpur	..	..	..	..	..	..	..	..
97	Gopra	..	..	..	..	..	..	..	..
98	Kanalia	..	..	..	..	..	..	..	..
99	Jhang-cum-Maghalana	..	..	..	..	..	..	..	..
100	Chiniot	..	..	..	..	..	..	..	..
101	Multan	..	..	..	..	..	..	..	..
102	Shujabad	..	..	..	..	..	..	..	..
103	Khanewal	..	..	..	..	..	..	..	..
104	Mian Channu	..	..	..	..	..	..	..	..
105	Muzaffargarh	..	..	..	..	..	..	..	..
106	Khangarh	..	..	..	..	..	..	..	..
107	Alipur	..	..	..	..	..	..	..	..
108	Lodh	..	..	..	..	..	..	..	..
109	Koror	..	..	..	..	..	..	..	..
110	Dera Ghazi Khan	..	..	..	..	..	..	..	..
111	Jampur	..	..	..	..	..	..	..	..
112	Dajal	..	..	..	..	..	..	..	..
113	Rajapur	..	..	..	..	..	..	..	..
114	Mirfakot	..	..	..	..	..	..	..	..
Total 1933-34		..	..	..	..	..	..	..	..
Total 1932-33		..	..	..	..	..	..	..	..

[illegible]

FORM III.—STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE MUNICIPAL COMMITTEES IN THE PUNJAB DURING THE YEAR ENDING THE 31st DAY OF MARCH, 1924.—CONTINUED.

		INCOME—contd.										EXPENDITURE—contd.													
		IV.—PUBLIC HEALTH—CONTD.										4.—PUBLIC HEALTH—CONTD.													
Name of district.	Name of municipality.	D.—VACCINATION.										E.—PLAGUE AND OTHER EPIDEMIC DISEASES.										Serial No. of municipality.	%		
		(I) Fees.					(II) Miscellaneous.					D.—VACCINATION.					E.—PLAGUE AND OTHER EPIDEMIC DISEASES.								
		(i) To com- muni- ties.	(ii) To com- muni- ties.	(iii) To com- muni- ties.	(iv) To com- muni- ties.	(v) To com- muni- ties.	(i) To com- muni- ties.	(ii) To com- muni- ties.	(iii) To com- muni- ties.	(iv) To com- muni- ties.	(v) To com- muni- ties.	(i) Es- ta- blish- ment.	(ii) Con- tributions.	(iii) Es- ta- blish- ment.	(iv) Con- tributions.	(v) Es- ta- blish- ment.	(i) Es- ta- blish- ment.	(ii) Con- tributions.	(iii) Es- ta- blish- ment.	(iv) Con- tributions.	(v) Es- ta- blish- ment.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24		
AMBALA DIVISION.																									
HISSAR	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23		
ROHTAK	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46		
QUERGAON	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69		
KARNAL	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92		
AMBALA	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115		
SIMLA	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139		
JULLUNDUR DIVISION.																									
KANGRA	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163		
HOSHARPUR	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187		
JULLUNDUR	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211		
LUDHIANA	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235		
FEROZPORE	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259		
ABOLAR	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283		

[illegible]

[illegible]

[illegible]

RAJASTHAN DISTRICTS										No.
TALUK	Area	Population	Revenue	Land Revenue	Land Revenue	Land Revenue	Land Revenue	Land Revenue	Land Revenue	
JAIPUR	50	Jaipur	..	..	..	..	..	..	..	51
	51	Karauli	..	..	..	..	..	..	..	52
	52	Karauli	..	..	..	..	..	..	..	53
	53	Chittaur	..	..	..	..	..	..	..	54
	54	Chittaur	..	..	..	..	..	..	..	55
AJMER	55	Rajmangalpur-Chh-Bhogi	..	..	..	..	..	..	..	56
	56	Wardhwar	..	..	..	..	..	..	..	57
	57	Jandiala	..	..	..	..	..	..	..	58
	58	Dalhousie	..	..	..	..	..	..	..	59
	59	Patankot	..	..	..	..	..	..	..	60
GURDASPUR	60	Dudhna	..	..	..	..	..	..	..	61
	61	Gudaspur	..	..	..	..	..	..	..	62
	62	Patla	..	..	..	..	..	..	..	63
	63	Dera Baba Nanak	..	..	..	..	..	..	..	64
	64	Salok	..	..	..	..	..	..	..	65
SIRSA	65	Parur	..	..	..	..	..	..	..	66
	66	Karawal	..	..	..	..	..	..	..	67
	67	Gurawal	..	..	..	..	..	..	..	68
	68	Wazirabad	..	..	..	..	..	..	..	69
	69	Dabhabad	..	..	..	..	..	..	..	70
SHEKHUPURA	70	Shekhupura	..	..	..	..	..	..	..	71
	71	Shahpur	..	..	..	..	..	..	..	72
	72	Nankana Sahib	..	..	..	..	..	..	..	73
	73	Gulrat	..	..	..	..	..	..	..	74
	74	Jalpur Jattan	..	..	..	..	..	..	..	75
GURAT	75	Dugla	..	..	..	..	..	..	..	76
	76	Kunjah	..	..	..	..	..	..	..	77
	77	Thera	..	..	..	..	..	..	..	78
	78	Miani	..	..	..	..	..	..	..	79
	79	Khusab	..	..	..	..	..	..	..	80
SHARFA	80	Sahawal	..	..	..	..	..	..	..	81
	81	Sarodha	..	..	..	..	..	..	..	82
	82	Phulwan	..	..	..	..	..	..	..	83
	83	Jhelum	..	..	..	..	..	..	..	84
	84	Pind Dadan Khan	..	..	..	..	..	..	..	85
RAWALPINDI	85	Rawalpindi	..	..	..	..	..	..	..	86
	86	Murce	..	..	..	..	..	..	..	87
	87	Campbellpur	..	..	..	..	..	..	..	88
	88	Harro	..	..	..	..	..	..	..	89
	89	Pindigheb	..	..	..	..	..	..	..	90
MIRANSAH	90	Miransah	..	..	..	..	..	..	..	91
	91	Iskander	..	..	..	..	..	..	..	92
	92	Kalabagh	..	..	..	..	..	..	..	93
	93	Blakkar	..	..	..	..	..	..	..	94
	94	Montgomery	..	..	..	..	..	..	..	95
MONTGOMERY	95	Patkaran	..	..	..	..	..	..	..	96
	96	Lysallpur	..	..	..	..	..	..	..	97
	97	Gojra	..	..	..	..	..	..	..	98
	98	Kanahia	..	..	..	..	..	..	..	99
	99	Jhang-e-Na-Maghiana	..	..	..	..	..	..	..	100
JHANG	100	Chuniet	..	..	..	..	..	..	..	101
	101	Makoor	..	..	..	..	..	..	..	102
	102	Shahdad	..	..	..	..	..	..	..	103
	103	Khanewal	..	..	..	..	..	..	..	104
	104	Mian Channu	..	..	..	..	..	..	..	105
MUEBAN	105	Muzaffargarh	..	..	..	..	..	..	..	106
	106	Khanewal	..	..	..	..	..	..	..	107
	107	Alipur	..	..	..	..	..	..	..	108
	108	Lahar	..	..	..	..	..	..	..	109
	109	Karor	..	..	..	..	..	..	..	110
MUZAFFARGARH	110	Dera Ghazi Khan	..	..	..	..	..	..	..	111
	111	Jampur	..	..	..	..	..	..	..	112
	112	Dal	..	..	..	..	..	..	..	113
	113	Karapur	..	..	..	..	..	..	..	114
	114	Mithankot	..	..	..	..	..	..	..	115
DERA GHAZI KHAN	115	Dera Ghazi Khan	..	..	..	..	..	..	..	116
	116	Jampur	..	..	..	..	..	..	..	117
	117	Dal	..	..	..	..	..	..	..	118
	118	Karapur	..	..	..	..	..	..	..	119
	119	Mithankot	..	..	..	..	..	..	..	120
Total 1933-34										121
Total 1932-33										122

LAHORE DIVISION.									
LAHORE	50	Lahore	..	..	..	..	..	..	330
	51	Kasur	..	..	..	..	..	..	..
	52	Khem Karan	..	..	..	..	..	..	..
	53	Patti	..	..	..	..	..	..	..
	54	Chunni	..	..	..	..	..	..	..
	55	Baghdadiwara cum-Ehogi	..	..	..	..	..	..	..
	56	Amritsar	..	..	..	..	..	..	..
	57	Jandala	..	..	..	..	..	..	..
	58	Dalouse	..	..	..	..	..	..	..
	59	Pattarkot	..	..	..	..	..	..	..
	60	Dunagar	..	..	..	..	..	..	..
	61	Gurdipur	..	..	..	..	..	..	..
	62	Bafala	..	..	..	..	..	..	..
	63	Dera Baba Nanak	..	..	..	..	..	..	..
	64	Sialkot	..	..	..	..	..	..	..
	65	Pasur	..	..	..	..	..	..	..
	66	Harawal	..	..	..	..	..	..	..
	67	Gurawal	..	..	..	..	..	..	..
	68	Wazirabad	..	..	..	..	..	..	..
	69	Emmabad	..	..	..	..	..	..	..
	70	Shekhpura	..	..	..	..	..	..	..
	71	Shankar	..	..	..	..	..	..	..
	72	Nankana Sahib	..	..	..	..	..	..	..
RAWALPINDI DIVISION									
GUJRAL	73	Gujrat	..	..	..	..	..	..	..
	74	Jalpur Jattan	..	..	..	..	..	..	..
	75	Dinga	..	..	..	..	..	..	..
	76	Kusla	..	..	..	..	..	..	..
	77	Mhera	..	..	..	..	..	..	..
	78	Mian	..	..	..	..	..	..	..
	79	Kushab	..	..	..	..	..	..	..
	80	Sarwal	..	..	..	..	..	..	..
	81	Sargodha	..	..	..	..	..	..	..
	82	Phulwan	..	..	..	..	..	..	..
	83	Jhelum	..	..	..	..	..	..	..
	84	Ind Radan Khan	..	..	..	..	..	..	..
	85	Rawalpindi	..	..	..	..	..	..	..
	86	Murce	..	..	..	..	..	..	..
	87	Campbellpur	..	..	..	..	..	..	..
	88	Hazo	..	..	..	..	..	..	..
	89	Indigheb	..	..	..	..	..	..	..
	90	Marwah	..	..	..	..	..	..	..
	91	Isakhel	..	..	..	..	..	..	..
	92	Kalafagh	..	..	..	..	..	..	..
	93	Bhakhar	..	..	..	..	..	..	..
MULTAN DIVISION									
MONTGOMERY	94	Montgomery	..	..	..	..	..	..	..
	95	Pakpattan	..	..	..	..	..	..	..
	96	Iyalpur	..	..	..	..	..	..	..
	97	Gopra	..	..	..	..	..	..	..
	98	Kanalia	..	..	..	..	..	..	..
	99	Jhang-cum-Maghana	..	..	..	..	..	..	..
	100	Chunot	..	..	..	..	..	..	..
	101	Multan	..	..	..	..	..	..	..
	102	Shryalad	..	..	..	..	..	..	..
	103	Khawwal	..	..	..	..	..	..	..
	104	Mian Channu	..	..	..	..	..	..	..
	105	Muzshah Jih	..	..	..	..	..	..	..
	106	Khraganh	..	..	..	..	..	..	..
	107	Alpur	..	..	..	..	..	..	..
	108	Lah	..	..	..	..	..	..	..
	109	Kator	..	..	..	..	..	..	..
	110	Dera Ghazi Khan	..	..	..	..	..	..	..
	111	Jatpur	..	..	..	..	..	..	..
	112	Dagel	..	..	..	..	..	..	..
	113	Ranpur	..	..	..	..	..	..	..
	114	Arhanah	..	..	..	..	..	..	..
		Total 1933 34	..	..	..	..	..	..	..
		Total 1932 33	..	..	..	..	..	..	..

FORM III.—STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE MUNICIPAL COMMITTEE IN THE PUNJAB DURING THE YEAR ENDING THE 31ST DAY OF MARCH, 1934—CONTINUED.

		INCOME—contd.		EXPENDITURE—contd.														
		VII—MUNICIPAL WORKS—CONCOLD		7—MUNICIPAL WORKS—CONCOLD														
		B—MISCELLANEOUS		B.—STREETS—contd.														
		TOTAL VII—MUNICIPAL WORKS		II.—Street-watering														
				I.—Maintenance—contd.								III.—Capital Expenditure						
				(iv) Loans.		Total I—Maintenance.	(i) Establishment.	(ii) Plant.	(iii) Contingencies.	Total II.—Street-watering	(a) Metalling roads	(b) Paving streets	Total III—Capital Expenditure	Total B—STREETS	TOTAL VII—MUNICIPAL WORKS			
		(a) Interest	(b) Repayment	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		AMBALA DIVISION																
HISSAR	1	8,173				10,615	543		1,772	2,315	960		960	13,890	15,539			
	2					5,041	440			440				5,041	5,409			
	3					3,987								4,122	5,781			
	4					1,081								1,081	2,244			
ROHTAK	5					4,918	2,172			2,172				7,090	7,773			
	6					607								653	1,143			
	7					1,046								1,097	1,097			
	8					411								411	416			
GURGAON	9					30								30	30			
	10					9,207								9,207	9,781			
	11					5,591								5,591	5,993			
	12					1,586								1,586	1,986			
KARNAL	13																	
	14						22			22				211	211			
	15					550								550	553			
	16																	
AMBALA	17					6,779								6,782	7,824			
	18					11,893								11,893	14,981			
	19					1,468								1,468	1,981			
	20					692								692	527			
SIMLA	21					1,187								1,187	1,319			
	22					10,228								10,228	11,487			
	23					4,034				184				4,034	4,884			
	24					200								1,806	2,293			
KANGRA	25					7								7	7			
	26					797								797	7			
	27																	
	28					40,431	843	307	130	1,280	59,927		59,927	1,01,638	1,16,434			
HOSHARPUR	29					480								480	480			
	30					1,933								1,933	2,445			
	31					6,257	693	153	962	1,838				8,006	9,789			
	32																	
JULLUNDUR	33					20,872	6,481	708	3,064	8,241				29,113	34,534			
	34					371	513			945				7,416	8,102			
	35					1,296	257			287				1,583	1,682			
	36					881	837			337				1,293	1,293			
LUDHIANA	37					410	263			263				673	735			
	38					799								799	1,004			
	39						126			126				763	1,004			
	40					11,193	3,909		1,556	3,556	100	46	3,656	23,584	23,584			
FAIRORE	41					258	1,414			1,114	273	512	1,901	5,726	6,726			
	42					2,337								2,337	2,427			
	43													589	899			
	44					11								11	22,109			
MUKTAR	45					1,406								1,406	1,987			
	46													2,717	3,106			
	47																	
	48																	
ALOKHAR	49					673		36	78	1,599				1,160	1,577			
	50																	

FORM III.—STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE MUNICIPAL COMMITTEES IN THE PUNJAB DURING THE YEAR ENDING THE 31ST DAY OF MARCH, 1934—CONTINUED.

Name of district.	Serial No. of municipality.	Name of municipality.	INCOME—contd.										EXPENDITURE—contd.		Serial No. of municipality.	
			VIII.—SUSPENSE ACCOUNTS.													
			A.—STATIONERY AND PRINTING.													
			(i) General Departments.													
			(a) General.	(b) Tax and Licensing Department.	(c) Rental Lands and Buildings.	(d) Public safety and convenience.	Total (i) General Departments.	(ii) Education.	(iii) Medical.	(iv) Public Health.	(v) Water supply.	(vi) Veterinary Department.	(vii) Municipal Works.	TOTAL A.—STATIONERY AND PRINTING.		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
AMBALA DIVISION.																
HISSAR	1	Hissar	96,892												1	
	2	Hansi	40,435												2	
	3	Bilwari	1,97,280												3	
	4	Sirsa	46,501												4	
ROHTAK	5	Rohtak	91,973												5	
	6	Jindpur	92,219												6	
	7	Beet	32,575												7	
	8	Bahadurgarh	15,403												8	
	9	Gohat	23,932												9	
	10	Sonapat	50,402												10	
GURGAON	11	Rehwal	1,05,469												11	
	12	Palwal	27,880												12	
	13	Ferozpur-Birka	15,781												13	
	14	Hedai	18,041												14	
	15	Ballaugh	18,034												15	
	16	Paridabad	15,894												16	
KARNAL	17	Karnal	79,172												17	
	18	Parhat	88,860												18	
	19	Kathal	28,037												19	
	20	Shahabad	24,065												20	
	21	Jha teer	14,796												21	
AMBALA	22	Ambala	1,38,133												22	
	23	Jagadiri	46,861												23	
	24	Rupar	31,946												24	
	25	Sadlaura	14,987												25	
	26	Burra	3,849												26	
	27	Kalka	23,755												27	
SIMLA	28	Simla	16,75,965												28	
	29	Kasturji	6,754												29	
JULLUNDER DIVISION.																
KANQA	30	Dhamsala	22,023												30	
HOSHARPUR	31	Hosharpur	93,793												31	
	32	Urmar-Tanda	11,213												32	
JULLUNDER	33	Jullunder	3,34,232												33	
	34	Kartarpur	16,230												34	
	35	Nakodar	17,275												35	
	36	Pillaur	18,488												36	
	37	Nurmahal	70,952												37	
	38	Panga	20,416												38	
	39	Rahon	10,843												39	
LUDHIANA	40	Ludhiana	2,93,522												40	
	41	Jagraon	59,690												41	
	42	Rakot	21,600												42	
	43	Khausa	20,506												43	
FEROZPORE	44	Ferozpur	1,33,980												44	
	45	Fazilka	1,02,462												45	
	46	Mekhsar	1,12,311												46	
	47	Zira	19,713												47	
	48	Moga	82,381												48	
	49	Aluohar	1,10,230												49	

Name of district.	Serial numbers of Municipality.	Name of municipality.	INCOME—contd.										EXPENDITURE—contd.				Serial No. of municipality.					
			VIII.—SUSPENSE ACCOUNTS—CONTD.										8.—SUSPENSE ACCOUNTS—contd.									
			B.—STOCKS AND STORES—contd.										B.—STOCKS AND STORES.									
			(i) General Departments.					(ii) Education.					(iii) Medical.		(iv) Public Health.			(v) Water Supply.		(i) Public Works Stores.		(ii) Other Stocks and Stores.
(a) General.	(b) Tax and Licensing Department.	(c) Rented Lands and Buildings.	(d) Public Safety and Convenience.	Total (i) General Departments.	(ii) Education.	(iii) Medical.	(iv) Public Health.	(v) Water Supply.	(i) Public Works Stores.	(ii) Other Stocks and Stores.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	2	3	486	487	488	489	490	491	492	493	494	495	496									
AMRALA DIVISION.																						
HISSAR	1	Hissar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2	Hansi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	3	Behwan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	4	Sirohi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
ROHTAK	5	Rohtak	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	6	Thalpar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	7	Behwan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	8	Behadurgarh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	9	Gohana	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	10	Sonepat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
GURGAON	11	Rewari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	12	Palwal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	13	Firozpur-Jhirka	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	14	Hodal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	15	Ballaughurh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	16	Faridabad	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
KARNAL	17	Karnal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	18	Panipat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	19	Kaithal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	20	Shahabad	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	21	Thanesar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
AMRALA	22	Anibala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	23	Jagadhri	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	24	Rupar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	25	Sadhaura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	26	Paria	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	27	Kaika	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
SIMLA	28	Simla	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	29	Kasumpti	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
JULLUNDUR DIVISION.																						
KANURA	30	Dharmasala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
HOSHIAPUR	31	Hoshiaapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	32	Umar-Tanda	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
JULLUNDUR	33	Jullundur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	34	Kartarpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	35	Nahodai	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	36	Philsaur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	37	Nunahad	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	38	Ranga	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	39	Ration	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
LUDHIANA	40	Ludhiana	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	41	Jagraon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	42	Rakot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	43	Khamia	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
FEROZPORE	44	Ferozpoore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	45	Fazilka	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	46	Muktsar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	47	Zira	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	48	Moga	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	49	Abohar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

FORM III.—STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE MUNICIPAL COMMITTEES IN THE PUNJAB DURING THE YEAR ENDING THE 31st DAY OF MARCH, 1934—CONTINUED.

Name of district.	Serial No. of municipality.	Name of municipality.	INCOME— <i>contd.</i>					EXPENDITURE— <i>contd.</i>					Serial No. of municipality.	
			VIII.—SUSPENSE ACCOUNTS— <i>contd.</i>					S.—SUSPENSE ACCOUNTS— <i>contd.</i>						
			B.—STOCKS AND STORES— <i>contd.</i>			C.—ADVANCES AND DEPOSITS		B.—STOCKS AND STORES— <i>contd.</i>			C.—ADVANCES AND DEPOSITS			
			(vi) Veterinary Department.	(vii) Municipal Works.	Total B.—Stocks and Stores.	(i) Advances.	(ii) Deposits.	Total B.—Stocks and Stores.	(i) Advances.	(ii) Deposits.	Total C.—Advances and Deposits.	TOTAL VIII.—SUSPENSE ACCOUNTS.		
1	2	3	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	4	
AMBALA DIVISION.														
HISSAR	1	Hissar	..	..	..	..	2,426	..	..	..	..	2,426	1
	2	Hansi	..	..	..	..	..	..	..	..	..	..	2
	3	Bhiwani	..	..	..	..	..	..	..	..	..	..	3
	4	Sisra	..	..	..	..	..	..	..	..	..	..	4
ROHTAK	5	Rohtak	..	..	..	2,707	..	..	..	..	..	..	5
	6	Jindpur	..	..	..	..	171	..	..	..	..	..	6
	7	Bedi	..	..	..	90	619	..	..	..	..	..	7
	8	Behadurgarh	..	..	..	..	..	..	..	..	..	..	8
	9	Gohana	..	..	..	..	..	..	..	..	..	..	9
	10	Sonepat	..	..	..	250	..	..	..	..	..	..	10
GURGAON	11	Rawari	..	..	..	..	1,388	..	..	..	..	..	11
	12	Palwal	..	..	..	..	..	..	..	..	..	..	12
	13	Ferozpur-Jhirka	..	..	..	..	1,838	..	..	..	..	..	13
	14	Hodal	..	..	..	..	..	..	..	..	..	..	14
	15	Ballaigarh	..	..	..	752	..	..	..	..	..	..	15
	16	Faridabad	..	..	..	..	21	..	..	..	..	..	16
KARNAL	17	Karnal	..	..	..	..	..	..	..	..	..	..	17
	18	Paripat	..	..	..	..	1,043	..	..	..	..	..	18
	19	Kaithal	..	..	..	..	402	..	..	..	..	..	19
	20	Shahabad	..	..	..	837	1,790	..	..	..	..	..	20
	21	Thanesar	..	..	..	..	..	..	..	..	..	..	21
AMBALA	22	Ambala	..	..	..	..	..	..	..	..	..	..	22
	23	Jagadhri	..	..	..	1,039	3,980	..	..	..	..	..	23
	24	Rupar	..	..	..	2,657	26,000	..	..	..	..	..	24
	25	Sadhauna	..	..	..	..	8,659	..	..	..	..	..	25
	26	Burra	..	..	..	..	31	..	..	..	..	..	26
	27	Kalka	..	..	..	..	..	..	..	..	..	..	27
SINHA	28	Sinla	..	3,232	13,456	..	..	..	..	..	..	..	28
	29	Kasumpti	..	..	..	16,411	62,630	..	..	..	..	..	29
JULLANDHUR DIVISION.														
KANGRA	30	Dharmasala	..	..	..	..	..	..	..	..	..	..	30
HOSHIAUR	31	Hoshiaur	..	..	..	14	..	..	..	..	..	..	31
	32	Umar-Tanda	..	..	..	..	..	..	..	..	..	..	32
JULLANDHUR	33	Jullundur	..	111	..	6,679	..	..	..	..	..	..	33
	34	Kartarpur	..	..	..	183	..	..	..	..	..	..	34
	35	Nakodar	..	..	..	..	..	..	..	..	..	..	35
	36	Phillaur	..	..	..	..	..	..	..	..	..	..	36
	37	Kurmahal	..	..	..	..	..	..	..	..	..	..	37
	38	Banga	..	..	..	..	..	..	..	..	..	..	38
	39	Rabon	..	..	..	45	..	..	..	..	..	..	39
LUDHIANA	40	Ludhiana	..	..	..	..	..	..	..	..	..	..	40
	41	Jagraon	..	..	..	3,315	..	..	..	..	..	..	41
	42	Rakot	..	..	..	2,364	..	..	..	..	..	..	42
	43	Khanna	..	..	..	..	..	..	..	..	..	..	43
FEROZEPUR	44	Ferozepore	..	..	..	..	..	..	..	..	..	..	44
	45	Fazilka	..	..	..	..	..	..	..	..	..	..	45
	46	Muktsar	..	..	..	..	..	..	..	..	..	..	46
	47	Zira	..	..	..	..	..	..	..	..	..	..	47
	48	Moga	..	..	..	940	..	..	..	..	..	..	48
	49	Abolhar	..	..	..	1,947	25,000	..	..	..	..	..	49

AMRITSAR	56	Amritsar	28,48,225	2,52,868	26,01,093	22,85,773	3,15,320	26,01,093	8	14	8	1	15	7	56
	57	Jandiala	41,493	4,057	45,550	39,482	6,068	45,550	4	10	8	2	2	8	57
GURDASPUR	58	Dalhouzie	43,241	23,820	67,061	52,167	14,894	67,061	41	5	8	24	5	7	58
	59	Pothankot	61,613	11,704	73,317	58,553	14,764	73,317	6	5	0	2	11	4	59
	60	Dinagar	28,764	8,467	37,231	25,590	11,641	37,231	5	10	0	4	6	5	60
	61	Chandigarh	36,842	13,778	50,620	43,832	6,788	50,620	3	5	0	2	2	8	61
	62	Batala	1,53,874	60,526	2,13,526	1,40,751	72,775	2,13,526	4	9	10	3	2	1	62
	63	Dera Baba Nanak	18,391	4,766	23,157	18,313	4,844	23,157	3	8	10	2	3	10	63
SHALOOT	64	Shaloot	4,89,936	1,03,639	5,93,575	5,11,523	82,052	5,93,575	5	12	1	3	13	0	64
	65	Parur	22,062	6,335	28,397	20,859	7,738	28,397	2	12	8	1	14	0	65
	66	Karawal	22,798	4,060	26,858	21,076	5,782	26,858	3	5	5	2	7	0	66
GUJRANWALA	67	Gujrana-wala	2,48,927	68,227	3,16,854	2,66,716	50,138	3,16,854	4	3	8	2	9	1	67
	68	Wazirabad	95,842	21,066	1,16,908	1,06,789	10,149	1,16,908	4	7	4	2	2	9	68
	69	Eminabad	13,604	3,820	17,424	13,665	3,768	17,424	1	11	11	1	0	4	69
SHEIKHUPURA	70	Sheikhpura	48,841	24,938	73,779	48,786	24,993	73,779	4	0	3	2	11	1	70
	71	Shakarpur	11,794	1,514	13,308	11,935	1,373	13,308	2	5	4	1	7	6	71
	72	Nankana Sahib	22,711	3,544	26,255	24,768	1,487	26,255	2	7	8	1	1	5	72
RAWALPINDI DIVISION.															
GUJRAT	73	Guirat	87,477	6,107	93,584	81,125	12,459	93,584	8	6	8	1	12	8	73
	74	Jalapur Jattan	27,310	4,772	32,082	27,897	4,185	32,082	2	2	11	1	10	7	74
	75	Dinga	16,336	2,464	18,805	16,294	2,511	18,805	2	4	11	1	11	5	75
	76	Kunjah	12,906	4,725	17,629	12,585	5,044	17,629	1	12	10	1	3	3	76
SHARUPUR	77	Bhara	48,768	7,324	56,292	48,357	7,935	56,292	2	7	6	1	7	8	77
	78	Mahla	29,454	1,303	30,757	28,779	1,978	30,757	4	11	3	1	12	4	78
	79	Khushab	26,227	6,950	33,177	28,796	4,381	33,177	1	13	6	1	2	3	79
	80	Sahiwal	22,299	2,362	24,661	19,317	5,344	24,661	2	13	11	1	8	10	80
	81	Sargodha	1,72,777	1,20,138	2,92,915	1,64,095	1,28,220	2,92,915	6	7	3	2	2	8	81
	82	Phulwari	19,834	1,253	21,087	18,983	2,104	21,087	6	10	1	3	4	0	82
JHELUM	83	Jhelum	94,846	22,379	1,17,225	84,245	32,980	1,17,225	5	7	10	3	12	2	83
	84	Find Dadan Khan	28,346	3,577	31,923	26,779	5,144	31,923	2	14	2	2	3	8	84
RAWALPINDI	85	Rawalpindi	5,50,297	32,108	5,82,405	5,33,196	49,209	5,82,405	7	3	8	5	3	2	85
	86	Murree	1,88,307	63,286	2,51,593	2,04,806	47,287	2,51,593	12	6	0	7	6	0	86
ATTOCK	87	Campbellpur	80,550	9,779	90,329	83,186	7,143	90,329	10	1	1	2	13	10	87
	88	Hazro	48,013	6,802	54,815	42,159	12,656	54,815	3	6	0	3	6	0	88
	89	Pindigheb	24,482	2,302	26,784	24,303	2,481	26,784	2	3	3	1	9	1	89
MIANWALI	90	Mianwali	67,308	18,579	85,887	66,431	19,456	85,887	4	5	10	2	9	2	90
	91	Isakhel	15,955	844	16,799	15,111	1,688	16,799	2	1	11	1	5	7	91
	92	Karabagh	25,300	5,217	30,517	25,970	4,547	30,517	3	0	5	1	11	2	92
	93	Bhakkar	26,403	4,999	31,402	25,080	6,322	31,402	3	13	7	2	10	2	93
MULTAN DIVISION.															
MONTGOMERY	94	Montgomery	3,19,103	47,988	3,67,091	2,91,338	75,753	3,67,091	12	1	10	2	6	7	94
	95	Pakpattan	24,739	7,400	32,139	28,713	3,426	32,139	2	2	6	1	6	9	95
LYALPUR	96	Lyallpur	3,25,626	32,787	3,58,413	3,05,964	52,449	3,58,413	7	8	0	4	0	4	96
	97	Gofra	83,010	11,039	94,049	80,788	13,261	94,049	8	7	4	4	7	1	97
	98	Kamalia	21,897	3,467	25,364	22,679	2,685	25,364	1	10	5	1	0	3	98
JHANG	99	Jhang-e-Maghiana	1,84,733	592	1,85,325	1,85,298	2,027	1,85,325	3	7	9	2	0	2	99
	100	Chisht	50,336	3,867	54,203	53,991	212	54,203	1	15	2	1	9	0	100
MULTAN	101	Multan	5,49,710	3,502	5,53,212	5,11,655	41,558	5,53,212	4	2	5	3	5	10	101
	102	Shujabad	34,706	8,974	43,680	40,177	3,503	43,680	5	0	8	3	2	1	102
	103	Khanewal	1,37,070	24,087	1,61,157	78,631	82,526	1,61,157	8	3	3	4	2	10	103
	104	Mian Channu	62,919	28,637	91,556	75,846	15,710	91,556	12	14	10	6	9	10	104
MUZAFFARGARH	105	Muzaffargarh	23,901	436	24,337	23,186	551	24,337	3	12	3	2	9	1	105
	106	Khangarh	11,911	131	12,042	11,158	884	12,042	3	13	0	2	11	2	106
	107	Alipur	15,466	125	15,591	15,218	373	15,591	3	12	11	2	8	11	107
	108	Leiah	19,996	14,360	34,356	22,462	11,794	34,356	1	15	7	1	10	2	108
	109	Karor	11,551	588	12,139	12,285	154	12,409	3	2	9	2	0	0	109
DERA GHAZI KHAN	110	Dera Ghazi Khan	87,563	15,519	1,03,082	91,136	11,946	1,03,082	3	7	7	2	5	4	110
	111	Jampur	20,760	4,038	24,798	18,086	16,760	24,798	2	3	2	1	8	8	111
	112	Dajal	13,824	3,718	17,542	15,284	2,258	17,542	2	2	6	1	8	11	112
	113	Rajanpur	12,978	3,555	16,533	12,423	4,110	16,533	2	14	0	2	4	6	113
	114	Mithankot	9,551	10,773	20,324	10,143	10,181	20,324	3	9	0	2	11	0	114
TOTAL 1933-34										8	5	10	9	5	
Total 1932-33										5	6	4	3	7	

*The difference between the closing balances of 1932-33 and the opening balances of 1933-34 in respect of the Municipal Committees of Bhivani, Bahadurgarh, Ambala, Sadhaura and Kasumpti is due to the rounding of figures.

†A sum of Rs. 11,966 was invested in the Central Co-operative Bank during the year 1932-33 which formed part of the closing balance for that year but was not accounted for.

‡Difference from the closing balance for 1932-33 is due to a discrepancy reconciled later.

§The figures are slightly misleading, as the incidence of taxation and totals of income per head for the hill stations of Dharmasala, Dalhousie and Murree are based on the winter populations, which are exiguous as compared with the summer populations.

FORM IV.—STATEMENT SHOWING THE QUANTITY OR VALUE OF THE PRINCIPAL ARTICLES IMPORTED INTO PUNJAB MUNICIPALITIES, ON WHICH OCTROI WAS CHARGED, DURING THE YEAR ENDING 31st MARCH, 1934, THE AVERAGE CONSUMPTION OR EXPENDITURE PER HEAD, AND THE INCIDENCE OF TAXATION PER HEAD OF POPULATION.

[N. B.—These figures for octroi are supplied at the request of the Government of India which has been asked whether terminal tax figures should not also be supplied in future.]

District.	Serial No. of municipality.*	Name of municipality.	Population (Census of 1931).	GRAIN.						REFINED SUGAR.				Serial No. of municipality.*
				(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
AMBALA DIVISION.														
HISAR	2	Hansi	18,356	Mds. 170,357	Rs. 6,432	Mds. 153,455	Rs. 5,678	Mds. 8 14 6	Mds. 10 57 1	Rs. 6,610	Mds. 9 19 7	Rs. 5,749	Mds. 0 20 0	2
	3	Bhiwani	35,866	400,610	9,308	300,624	8,627	10 2 3	51,712	4,041	41,097	3,212	1 5 13	3
MONTAK	5	Kohtak	35,235	164,357	7,229	151,553	6,825	4 15 8	11,069	5,003	10,945	4,951	0 12 7	5
	6	Jhaljar	12,232	59,314	3,699	33,737	3,521	4 15 13	5,116	2,139	4,777	2,017	0 15 10	6
	7	Beri	7,877	26,136	1,002	26,136	1,089	3 12 11	4,204	2,102	4,124	2,062	0 20 15	7
	8	Bahadurgarh	6,963	40,443	1,433	39,905	1,285	5 23 14	1,735	835	1,075	838	0 9 10	8
	9	Gohana	2,045	23,182	1,908	23,182	1,908	4 23 13	1,491	629	1,491	629	0 11 13	9
GUERGAON	12	Palwal	10,807	140,058	7,556	74,005	4,100	6 19 2	7,297	4,561	7,110	4,444	0 26 5	12
	13	Prozpur-Jhirka	5,390	33,434	2,089	26,811	1,802	5 13 13	3,126	1,363	2,609	1,305	0 19 6	13
	14	Hodal	7,258	81,268	3,425	71,376	2,718	9 33 6	3,446	1,723	3,420	1,710	0 18 14	14
	15	Ballabgarh	4,162	57,868	2,916	55,775	2,809	8 23 14	3,008	1,393	2,997	1,387	0 25 12	15
	16	Paritabad	5,131	40,556	2,270	39,525	2,216	7 27 15	2,271	1,265	2,222	1,237	0 17 5	16
KARNAL	19	Karnal	18,709	83,598	4,208	75,503	3,919	4 1 7	3,436	2,162	3,381	2,125	0 7 4	19
	20	Shahabad	12,293	230,745	4,800	243,411	4,569	19 32 0	5,584	2,988	3,187	2,877	0 16 14	20
	21	Thanesar	5,032	76,170	2,224	61,352	1,832	12 7 11	5,514	5,095	3,915	2,199	0 31 2	21
AMBALA	23	Jagadhri	13,288	225,705	5,703	225,075	5,703	17 0 0	9,955	3,456	9,055	3,456	0 27 0	23
	24	Rupar	8,764	121,530	2,834	90,924	2,239	10 12 11	8,981	2,917	7,371	2,414	0 33 10	24
	25	Sadhaura	7,769	1,81,971	2,023	1,78,322	1,982	RS. 22 15 3	15,156	1,231	12,103	1,087	RS. 1 8 11	25
	26	Burra	8,491	27,062	631	27,062	631	Mds. 7 29 13	1,157	579	1,157	579	Mds. 0 13 5	26
SIMLA	28	Simla	41,000	336,320	21,020	330,224	20,639	8 2 3	32,356	40,445	25,425	31,782	0 24 13	28
JULLUNDUR DIVISION.														
HOSHARPUR	32	Umar Tanda	9,510	Mds. 21,085	Rs. 1,366	Mds. 15,014	Rs. 1,080	Mds. 1 23 2	3,079	Rs. 770	Mds. 2,044	Rs. 662	Mds. 0 11 7	32
JULLUNDUR	34	Kartarpur	9,878	124,316	4,241	87,151	3,085	8 32 9	3,689	1,387	3,079	1,383	0 14 14	34
	35	Nakodar	47,440	7,440	1,626	4,380	1,026	4 38 0	3,631	1,815	3,079	1,383	0 15 2	35
	36	Phallaur	5,168	26,086	1,141	24,674	1,085	4 30 15	2,212	1,106	2,212	1,105	0 17 7	36
	37	Nurmahal	7,079	36,653	1,513	36,653	1,509	5 7 2	949	296	949	296	0 5 6	37
	38	Banga	5,846	6,798	483	6,762	447	1 6 5	3,850	1,203	3,842	1,201	0 26 5	38
	39	Rahon	6,692	33,920	2,183	33,920	2,183	5 2 12	1,721	507	1,721	507	0 10 4	39
LUDHIANA	42	Raikot	11,810	49,294	1,750	30,927	1,095	2 24 12	4,166	1,302	2,683	889	0 9 1	42
FEROZPORE	44	Ferozpoore	34,337	212,258	8,092	1,67,690	5,215	4 25 5	33,200	13,286	27,667	11,129	0 22 4	44
	47	Zira	5,318	113,807	4,386	81,405	3,392	RS. 0 9 2	41,532	375	39,166	315	RS. 0 2 9	47

LAHORE DIVISION.

LAHORE	54	Chunlan	Rs. 1,02,944	Rs. 96,288	Rs. 2,456	Rs. 11 10 4	Rs. 34,784	Rs. 1,087	Rs. 34,560	Rs. 1,080	Rs. 4 2 11	54
			Mds. 19,932	Mds. 19,296		Mds. 2 13 5						
GURDASPUR	63	Dera Baba Nanak	Rs. 5,176	Mds. 47,353	Rs. 2,082	Mds. 9 5 15	Mds. 3,078	962	2,970	928	Mds. 0 22 15	63
SIKOT	64	Siakot	85,093	64,473	46,647	7 22 14	40,447	22,189	39,287	21,336	0 18 7	64
	65	Parur	7,965	50,378	1,924	6 15 15	4,183	1,130	4,117	1,115	0 20 13	65
	66	Narowal	7,095	68,619	2,552	6 11 0	2,550	1,117	2,490	1,095	0 14 1	66
GUJANWALA	68	Wazirabad	20,707	3,54,486	8 0	9 37 10	202,091	3,170	156,127	7,104	7 21 9	68
	69	Emrahad	7,329	44,274	1,745	6 1 10	2,400	750	2,314	723	0 12 10	69
SHEIKHUPURA	71	Sharakpur	5,036	60,928	2,228	12 2 0	2,431	481	2,931	431	0 23 3	71

RAWALPINDI DIVISION.

GUJRAH	73	Gufrat	25,604	Mds. 124,092	Rs. 5,090	Mds. 4 33 14	Mds. 23,065	Rs. 3,384	Mds. 23,023	Rs. 3,382	Rs. 0 14 6	73
	74	Jahulpur Jattan	12,507	84,535	4,602	6 29 2	2,073	1,546	1,937	1,499	0 16 6	74
	76	Kumrah	7,152	44,782	1,822	5 26 11	12,257	575	12,183	571	1 11 2	76
SHARUPUR	77	Bhara	19,741	87,015	4,030	4 5 12	4,964	2,483	4,449	2,225	0 9 0	77
	78	Miani	6,472	35,489	1,366	5 19 5	2,106	790	2,106	790	0 13 0	78
	80	Khushab										79
		Sauwal	7,762	44,449	1,934	5 20 12	2,028	1,003	2,028	1,003	0 10 7	80
JHEUM	84	Pind Dadan Khan	9,882	44,546	3,939	4 21 3	2,532	1,406	2,530	1,405	0 10 5	84
RAWALPINDI	85	Rawalpindi	119,244	1,331,863	58,755	8 30 7	1,07,842	53,921	73,010	36,505	0 24 8	85
ATUCK	88	Hazro	9,155	83,725	5,639	9 5 13	3,217	1,608	3,203	1,601	0 14 0	88
	89	Phadigheb	10,506	52,663	2,620	5 0 8	1,556	970	1,532	967	0 5 14	89
MIANWALI	90	Mianwali	15,412	125,637	6,211	7 6 3	7,896	2,477	6,782	2,127	0 17 10	90
	91	Isakhel	7,515	32,048	2,241	4 10 9	2,042	744	2,038	738	0 10 13	91
	92	Kalaugh	52,859	47,124	3,235	5 23 10	2,040	910	1,961	888	0 9 6	92
	93	Bhakkar	6,857	69,061	4,438	10 2 13	1,853	1,160	1,853	1,160	0 10 13	93

MULTAN DIVISION.

LYALPUR	98	Kamalia	13,220	Mds. 60,382	Rs. 2,276	Mds. 4 22 11	Mds. 2,311	Rs. 1,155	Mds. 2,170	Rs. 1,085	Mds. 0 6 9	98
JHANG	99	Jhang-cum-Maghana	36,035	249,083	14,797	6 36 8	8,808	4,453	8,688	4,393	0 9 10	99
	100	Chinot	25,841	174,082	8,177	6 29 7	4,805	2,003	4,734	2,958	0 7 5	100
MURAN	102	Shujabad	6,618	65,750	4,787	9 37 6	5,935	2,967	5,501	2,750	0 33 4	102
MUZAFFARGAH	105	Muzaffargarh	5,853	59,568	3,013	8 23 3	1,120	561	721	362	0 4 15	105
	106	Khangarh	2,863	35,712	1,404	7 33 15	1,312	756	1,434	717	0 20 1	106
	107	Alpur	3,931	47,231	2,773	8 37 10	1,262	580	1,111	318	0 11 5	107
	108	Lelah	9,578	96,318	4,392	7 27 1	4,356	1,184	3,972	1,103	Rs. 0 2 4	108
	109	Karor	3,491	34,599	1,877	8 38 8	1,334	426	1,340	420	Mds. 0 16 0	109
DERA GHAZI KHAN	110	Dera Ghazi Khan	23,408	177,493	12,141	7 22 8	9,542	4,175	7,335	3,209	0 12 8	110
	111	Jampur	9,430	70,645	3,829	7 19 11	2,576	1,127	2,366	1,035	0 10 1	111
	112	Dajal	6,186	39,085	2,890	0 12 12	1,502	751	1,342	671	0 8 11	112
	113	Rajanpur	4,510	33,585	2,442	7 20 10	1,497	702	1,441	676	0 12 12	113
	114	Mithankot	2,680	28,199	1,794	7 18 11	1,213	568	904	423	0 13 8	114

*None.—The missing numbers represent the municipalities wherein no octroi is levied.

†Summer population.

‡Includes Cantonment.

§Terminal tax was imposed in the Ballabgarh and Raikot municipalities with effect from the 5th October 1933 and the 1st August 1933, respectively.

FORM IV.—STATEMENT SHOWING THE QUANTITY OR VALUE OF THE PRINCIPAL ARTICLES IMPORTED INTO PUNJAB MUNICIPALITIES, ON WHICH OCTROI WAS CHARGED, DURING THE YEAR ENDING 31st MARCH, 1934, THE AVERAGE CONSUMPTION OR EXPENDITURE PER HEAD, AND THE INCIDENCE OF TAXATION PER HEAD OF POPULATION.—CONTINUED

[N. B.—These figures for octroi are supplied at the request of the Government of India, which has been asked whether terminal tax figures should not also be supplied in future.]

District	Serial No. of municipality	Name of municipality	Population (Census of 1931)	UNREFINED SUGAR						GHE				Serial No. of municipality
				(a) Gross imports	(b) Gross amount of tax collected	(c) Net imports	(d) Net amount of tax collected	(e) Net average consumption per head of population	(f) Gross imports	(g) Gross amount of tax collected	(h) Net imports	(i) Net amount of tax collected	(j) Net average consumption per head of population	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
AMBALA DIVISION														
HUSSAR	2	Hansi	18,576	Mds. 17,324	Rs. 2,160	Mds. 13,844	Rs. 1,694	Mds. 0 29 8	Mds. 2,964	Rs. 9,644	Mds. 2,450	Rs. 11,115	Mds. 0 4 14	1
	3	Burhan	5,466	76,711	5,497	31,850	2,450	1 17 14	9,644	5,826	5,826	8,826	0 4 14	2
ROHTAK	5	Rohtak	35,235	8,300	1,550	7,887	1,479	0 8 13	4,109	4,109	4,109	975	0 4 5	3
	6	Thapar	12,332	2,378	1,962	2,378	1,606	0 17 4	975	1,149	975	1,149	0 5 0	4
	7	Beri	7,877	3,648	427	3,404	297	0 11 11	1,400	1,298	1,298	1,298	0 6 3	5
	8	Behadurgarh	6,963	2,328	185	2,240	155	0 12 11	430	430	430	498	0 5 10	6
	9	Gohana	5,045	978	185	978	155	0 7 12	462	462	462	462	0 5 10	7
GURGAON	12	Palwal	10,807	23,718	111	20,220	1,470	1 5 14	1,441	1,679	1,121	1,406	0 4 2	8
	13	Ferozpur-Jirkha	5,390	8,159	1,017	3,171	652	0 58 6	1,653	2,066	778	699	0 4 2	9
	14	Hodal	7,258	9,686	1,208	9,199	1,380	1 10 11	442	413	435	409	0 2 6	10
	15	Ballaigarh	4,162	11,141	1,096	10,088	1,027	2 21 12	695	672	644	620	0 6 3	11
	16	Farrukhabad	5,194	5,567	1,503	5,071	1,189	0 59 5	661	661	659	659	0 5 0	12
KARNAL	19	Karnal	18,709	4,717	872	3,922	722	0 8 7	1,967	1,844	1,860	1,828	0 4	13
	20	Shahabad	12,293	4,845	765	4,083	714	0 14 11	1,004	778	985	778	0 3	14
	21	Thanesar	3,032	5,071	457	2,908	430	0 23 2	1,358	1,213	1,376	1,072	0 10 13	15
AMBALA	23	Jagadhri	13,265	9,397	1,177	9,298	1,177	0 28 0	2,973	1,858	2,973	1,858	0 8 13	16
	24	Rupar	8,764	17,980	2,494	5,754	854	0 26 4	1,258	945	1,258	945	0 5 10	17
	25	Sadhaura	7,769	18,471	780	11,124	438	0 16 10	29,613	471	27,018	450	0 7 9	18
	26	Burna	5,494	1,285	173	1,185	173	0 13 0	209	157	209	157	0 2 6	19
SIRSA	28	Sirsa	44,000	..	11,512	2,649	..	..	11,182	16,775	10,276	13,414	0 10 0	20
JULLANDHUR DIVISION														
HOSHIAPUR	32	Umar Tanda	9,310	Mds. 2,346	Rs. 221	Mds. 2,285	Rs. 215	Mds. 0 9 10	Mds. 9	Rs. 185	Mds. 74	Rs. 172	Mds. 0 1 2	21
JULLANDHUR	34	Kartarpur	9,875	3,980	750	4,167	474	0 16 14	665	665	655	655	0 2 10	22
	35	Nakodar	9,564	2,654	532	2,654	1,880	0 10 10	770	770	764	764	0 5 3	23
	36	Phullaur	5,168	1,177	184	1,002	1,002	0 7 11	317	385	317	385	0 5 15	24
	37	Kurmahal	7,079	4,015	502	3,488	450	0 11 11	442	442	442	442	0 5 7	25
	38	Banga	5,840	4,665	441	3,761	556	0 25 12	606	374	592	368	0 4 11	26
	39	Rahon	6,892	1,555	293	1,538	293	0 9 3	322	22	322	322	0 1 14	27
LUDHIANA	42	Raikot	11,810	1,549	226	..	..	..	110	107	107	100	0 0 6	28
FEROZPORE	44	Ferozpur	34,337	6,355	4,940	22,013	4,126	0 2 13	3,763	8,647	3,227	7,840	0 6 1	29
	47	Zira	5,518	27,591	654	27,562	441	0 1 11	21,772	510	20,156	472	0 1 5	30

LAHORE DIVISION

LAHORE	54	Chuman	Rs 8,269	Rs 19,252	Rs 601	Rs 16,960	Rs 550	Rs 2,010	Rs 5,712	Rs 1,116	Rs 5,544	Rs 1,057	Rs 4,155	54
GURDASPUR	63	Dera Baba Nanak	5,176	1,587	248	1,504	-	Mds 0 11 10	Mds 554	668	Mds 502	628	Mds 0 3 14	63
SHAKOT	64	Shakot	53,095	47,654	6,830	2876	4,028	0 15 2	10,625	15,985	11,925	1,704	0 4 5	64
	65	Parit	7,905	1,519	26	1,519	26	0 7 11	21	910	712	887	0 5 10	65
	66	Narowal	7,095	1,914	21	1,914	24	0 10 12	54	584	82	82	0 2 2	66
GUJRANWALA	68	Wazirabad	20,707	6850	1,070	6,155	971	0 1	3,152	3,904	9,002	3,650	0 5 10	68
	69	Dumadad	7,329	1,540	202	1,161	180	0 1	50	285	564	282	0 5 1	69
SHIKHUPURA	71	Sharnapur	5,056	6,144	367	6,142	56	1 8 9	65	2 6	65	2 6	0 2 14	71

RAWALPINDI DIVISION

GUJRAT	73	Gujrat	25,604	15,857	738	15,20	722	Mds 0 9 7	Mds 69,866	15	68,860	15	Mds 2 10 8	73
	74	Jalpur Jattan	12,507	2,455	910	1,915	720	0 6 4	880	1,031	480	864	0 1 8	74
	76	Kunjah	7,152	8,346	591	8,274	88	1 7 6	8120	54	108	108	0 14 3	76
SHARPUK	77	Bhara	19,741	6,869	1,247	6,498	1,189	0 15 5	-	257	2,255	2,255	0 4 9	77
	78	Miani	6,472	4,051	506	4,051	506	0 25 1	825	829	8	829	0 5 5	78
	79	Khusia	7,762	4,726	774	4,726	774	0 24 5	758	147	758	147	0 5 14	79
	80	Sahwal	9,852	5,949	818	2,715	456	0 11 5	1,800	1,857	1,440	1,767	0 5 12	80
JHELM	84	Pind Dadan Khan	4,119,281	104,244	24,440	61,940	14,515	0 12	2,571	-	1,440	1,440	0 6 10	84
RAWALPINDI	85	Rawalpindi	9,159	11,449	2,857	9,725	2,426	1 5	1,112	54	1,704	1,692	0 7 7	85
	88	Hazro	10,506	4,072	1,527	5,901	1,16	0 1 5	-	145	1,006	1,238	0 3 1	88
ATTOK	89	Pindigheb	15,412	1,275	2,068	25,255	1,782	1 25 9	1,810	-1,2	1,685	1,853	0 1 6	89
	90	Mianwali	7,515	7,454	485	7,264	471	0 58 11	480	601	478	659	0 5 3	90
	91	Iskand	8,525	5,617	595	5,465	575	0 26 1	814	1,108	736	1,034	0 5 9	91
	92	Kakabagh	6,897	518	220	3,465	217	0 20	866	1,110	457	1,055	0 5 9	92
	93	Bhakkar												93

MULLIAN DIVISION

LYALPUR	98	Kamala	15,20	4,582	547	547	454	Mds 0 10 8	Mds 1,080	1,340	584	1,106	Mds 11 0	98
JHANG	99	Jhang cum Maghiana	56,059	19,751	1,066	19,751	1,064	0 21 14	994	5,624	866	5,305	0 6 8	99
	100	Chinot	25,841	7,680	1,214	7,680	1,199	0 11 10	4,02	5,028	2,85	5,305	0 4 7	100
MULHAN	102	Shujabad	6,615	5,704	715	4,898	615	0 29 9	115	1,421	111	1,40	0 6 11	102
MUZAFFARGARH	105	Muzaffargarh	5,852	3,411	522	3,411	205	0 12 15	155	1,112	115	1,112	0 7 12	105
	106	Khangarh	2,863	2,788	187	651	89	0 8 13	440	418	80	6	0 5 6	106
	107	Alipur	1,931	2,788	418	651	112	0 6 7	759	701	658	606	0 6 11	107
	108	Leah	3,578	6,076	558	461	320	0 1 10	68	1,204	944	1,11	0 15	108
	109	Karor	5,494	2,942	256	2,788	227	0 22 9	45	445	415	45	0 4 12	109
DERA GHAZI KHAN	110	Dera Ghazi Khan	25,468	6,012	1,155	887	160	0 1 8	564	460	564	4048	0 5 8	110
	111	Jampur	9,420	2,970	745	1,888	628	0 14 5	152	1,690	54	1,047	0 5 9	111
	112	Dajal	6,186	2,384	596	1,288	522	0 8 5	480	730	54	54	0 2 5	112
	113	Rajanpur	4,510	1,941	35	1,941	35	0 16 10	616	770	37	746	0 5 3	113
	114	Mithankot	2,680	2,680	655	1,067	507	0 15 14	62	770	442	44	0 6 10	114

*NOTE.—The missing numbers represent the municipalities where no octroi is levied
†Summer population.
‡Includes cantonment.
§Terminal tax was imposed in the Ballahgarh and Railkot municipalities with effect from the 5th October, 1933, and the 1st August, 1933, respectively

FORM IV.—STATEMENT SHOWING THE QUANTITY OR VALUE OF THE PRINCIPAL ARTICLES IMPORTED INTO PUNJAB MUNICIPALITIES ON WHICH OCTROI WAS CHARGED, DURING THE YEAR ENDING 31st MARCH, 1934, THE AVERAGE CONSUMPTION OR EXPENDITURE PER HEAD, AND THE INFLUENCE OF TAXATION IN THE POPULATION—CONTINUED

[N. B.—These figures for octroi are supplied at the request of the Government of India, which has been asked whether terminal tax figures should not also be supplied in future.]

District	Serial No. of municipality	Name of municipality	Population (Census of 1931)	CLASS I.—INCLUDING GRAIN, CATTLE FEED AND ARTICLES USED AS FOOD AND DRINK FOR MEN AND ANIMALS				CLASS II.—ANIMALS				Total No. of municipalities
				(a) Gross amount of tax collected	(b) Gross amount of tax collected	(c) Net amount of tax collected	(d) Net amount of tax collected	(e) Gross amount of tax collected	(f) Gross amount of tax collected	(g) Net amount of tax collected	(h) Net amount of tax collected	
1	2	3	4	5	6	7	8	9	10	11	12	13
AMBALA DIVISION												
HISSAR	1	Hansi	18,360	28,418	As 55,606	Rs 496,800	1,544	As 55,606	Rs 496,800	491,344	1,544	1
ROHTAK	6	Rohtak	12,312	20,000	As 20,000	24,411	24,411	As 20,000	24,411	1,111	1,111	1
	7	Jhajjar	7,877	10,209	As 10,209	17,700	17,700	As 10,209	17,700	6	6	1
	8	Bara	6,966	4,444	As 4,444	4,444	4,444	As 4,444	4,444	10	10	1
	9	Bahadurgah	3,043	3,600	As 3,600	600	600	As 3,600	600	10	10	1
	10	Gohana	10,807	22,802	As 22,802	16,384	16,384	As 22,802	16,384	41	41	1
GERAON	12	Palwal	7,390	11,284	As 11,284	9,801	9,801	As 11,284	9,801	26	26	1
	13	Ferozpur Jhirka	7,258	16,748	As 16,748	14,078	14,078	As 16,748	14,078	13	13	1
	14	Bilaspur	4,162	5,468	As 5,468	6,341	6,341	As 5,468	6,341	18	18	1
	15	Karnal	18,709	11,047	As 11,047	11,047	11,047	As 11,047	11,047	780	780	1
	16	Karnal	12,239	11,889	As 11,889	17,981	17,981	As 11,889	17,981	1,111	1,111	1
KARNAL	19	Karnal	18,709	11,047	As 11,047	11,047	11,047	As 11,047	11,047	780	780	1
	20	Shahabad	12,239	11,889	As 11,889	17,981	17,981	As 11,889	17,981	1,111	1,111	1
	21	Thanesar	10,032	18,744	As 18,744	17,981	17,981	As 18,744	17,981	1,111	1,111	1
AMBALA	22	Fazilpur	10,468	26,390	As 26,390	18,194	18,194	As 26,390	18,194	60	60	1
	23	Bara	7,644	24,880	As 24,880	20,797	20,797	As 24,880	20,797	1,111	1,111	1
	24	Sadhapur	7,644	24,880	As 24,880	20,797	20,797	As 24,880	20,797	1,111	1,111	1
	25	Bara	7,644	24,880	As 24,880	20,797	20,797	As 24,880	20,797	1,111	1,111	1
	26	Bara	7,644	24,880	As 24,880	20,797	20,797	As 24,880	20,797	1,111	1,111	1
SIMLA	28	Simla	41,000	17,911	As 17,911	1,091	1,091	As 17,911	1,091	1,111	1,111	1
JULLANDHUR DIVISION												
HOSHARPUR	2	Hosharpur	9,100	18,191	As 18,191	1,091	1,091	As 18,191	1,091	1,111	1,111	1
JULLANDHUR	34	Kartarpur	9,100	18,191	As 18,191	1,091	1,091	As 18,191	1,091	1,111	1,111	1
	35	Nekedar	9,100	18,191	As 18,191	1,091	1,091	As 18,191	1,091	1,111	1,111	1
	36	Phulaur	9,100	18,191	As 18,191	1,091	1,091	As 18,191	1,091	1,111	1,111	1
	37	Amritsar	9,100	18,191	As 18,191	1,091	1,091	As 18,191	1,091	1,111	1,111	1
	38	Amritsar	9,100	18,191	As 18,191	1,091	1,091	As 18,191	1,091	1,111	1,111	1
	39	Amritsar	9,100	18,191	As 18,191	1,091	1,091	As 18,191	1,091	1,111	1,111	1
LUDHIANA	42	Rakot	11,810	66,444	As 66,444	4,117	4,117	As 66,444	4,117	1,111	1,111	1
FERROZPORE	44	Feroz pore	4,337	113,800	As 113,800	4,337	4,337	As 113,800	4,337	1,111	1,111	1
	47	Zira	3,018	174,044	As 174,044	4,337	4,337	As 174,044	4,337	1,111	1,111	1

LAHORE DIVISION

54	CHAMAN	Rs 8 289	Rs 2,94,822	Rs 9 824	Rs 2,83,676	Rs 9 467	Rs 34 4 11	Rs 13 440	Rs 1 440	Rs 420	R 1 10 0	54
		Ms 19 922	Ms 19 922		Ms 19 296		Ms 2 13 3					
63	Dera Baba Nanak	5 176	91 438	6 497	78 48	6 247	15 6 8	6 030	6 030	188	1 2 8	6
64	Salakot	82 083	1 432 99	1 68 122	970 366	1,32 910	11 16 4	3,80,476	80,476	11 890	4 7 6	64
65	Pastur	7 907	103 614	6 869	101 633	6 743	12 34 4	31 600	31 600	990	4 0 0	65
66	Narawal	7 063	87 201	6 407	62 896	5 617	8 33 2	22 708	22 708	10	4 0 2	66
68	Wazirabad	20 707	1 025,387	20 4	804 761	26,553	38 34 9	64 549	64 549	1 008	1 10	68
69	Pinnaabad	7 329	89 113	33 712	70 912	4 4	3 27 0	7 272	7 272	114	0 1 11	69
71	Shrakpur	5 056	10 647	4 017	90 647	4 017	1 37 2	2 351	2 351	319	1 1	71
								Head	Head	Head	Head	

RAWALPINDI DIVISION

GURAT	73	74	76	77	78	79	80	84	85	88	89	90	91	92	93
Gurjat	23 604	Rs 2,55,578	Rs 2,55,578	Rs 2,55,578	Rs 2,55,578	Rs 2,55,578	Rs 2,55,578	Rs 2,55,578	Rs 2,55,578	Rs 2,55,578	Rs 2,55,578	Rs 2,55,578	Rs 2,55,578	Rs 2,55,578	Rs 2,55,578
Jalalpur Jattan	12 507	Rs 11,498	Rs 11,498	Rs 11,498	Rs 11,498	Rs 11,498	Rs 11,498	Rs 11,498	Rs 11,498	Rs 11,498	Rs 11,498	Rs 11,498	Rs 11,498	Rs 11,498	Rs 11,498
Kunah	7 132	Rs 1,128	Rs 4,130	Rs 9,729	Rs 9,729	Rs 13 3 0	Rs 9,336	Rs 9,336	Rs 9,336	Rs 9,336	Rs 9,336	Rs 9,336	Rs 9,336	Rs 9,336	Rs 9,336
Bhera	19 751	Rs 1,915,7	Rs 1,915,7	Rs 1,915,7	Rs 1,915,7	Rs 1,915,7	Rs 1,915,7	Rs 1,915,7	Rs 1,915,7	Rs 1,915,7	Rs 1,915,7	Rs 1,915,7	Rs 1,915,7	Rs 1,915,7	Rs 1,915,7
Khan	6 472	Rs 0 41	Rs 2 985	Rs 67,413	Rs 67,413	Rs 7 3 9	Rs 20,368	Rs 20,368	Rs 20,368	Rs 20,368	Rs 20,368	Rs 20,368	Rs 20,368	Rs 20,368	Rs 20,368
Khashab	7 762	Rs 75,081	Rs 9,749	Rs 14,439	Rs 14,439	Rs 10 16 10	Rs 11,376	Rs 11,376	Rs 11,376	Rs 11,376	Rs 11,376	Rs 11,376	Rs 11,376	Rs 11,376	Rs 11,376
Shival	9 822	Rs 72,241	Rs 11,531	Rs 11,039	Rs 11,039	Rs 6 32 0	Rs 4,184	Rs 4,184	Rs 4,184	Rs 4,184	Rs 4,184	Rs 4,184	Rs 4,184	Rs 4,184	Rs 4,184
Pind Dadan Khan	119 254	Rs 12,152	Rs 13,820	Rs 17,759	Rs 17,759	Rs 1 4 6	Rs 11,448	Rs 11,448	Rs 11,448	Rs 11,448	Rs 11,448	Rs 11,448	Rs 11,448	Rs 11,448	Rs 11,448
Rawalpindi	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882
Hazro	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882
Pindigheb	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882
Mianwali	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882
Isakhel	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882
Kalabagh	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882
Rakkar	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882

MULTAN DIVISION

LYALPUR	98	99	100	102	103	106	107	108	109	110	111	112	113	114
Kunah	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882
Maghiana	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882
Chumot	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882
Shujabad	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882
Muzaffargarh	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882
Khanpur	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882
Alipur	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882
Uch	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882
Kror	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882
Dera Ghazi Khan	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882
Jaipur	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882
Deval	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882
Ranapur	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882
Mithankot	13 220	Rs 127,014	Rs 8,979	Rs 124,906	Rs 124,906	Rs 11 17 12	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882	Rs 1,882

*Note.—The missing numbers represent the municipalities where no octroi is levied

†Summer population

‡Includes Cantonment

§Terminal tax was imposed in the Ballabgarh and Rakat municipalities with effect from the 5th October 1933 and the 1st August 1930 respectively

FORM IV.

STATEMENT SHOWING THE QUANTITY OR VALUE OF THE PRINCIPAL ARTICLES IMPORTED INTO PUNJAB MUNICIPALITIES, ON WHICH OCTROI WAS CHARGED, DURING THE YEAR ENDING 31st MARCH, 1934, THE AVERAGE CONSUMPTION OR EXPENDITURE PER HEAD, AND THE INCIDENCE OF TAXATION PER HEAD OF POPULATION—CONTINUED.

[N.B.—These figures for octroi are supplied at the request of the Government of India which has been asked whether terminal tax figures should not also be supplied in future.]

District.	Serial No. of Municipality.	Name of Municipality	Population (Census of 1931)	OCT					CLASS III.—(INCLUDING OIL AND OILSEEDS AND ARTICLES USED FOR FUEL, LIGHTING AND WASHING)					Serial No. of Municipality.
				(a) Gross imports	(b) Gross amount of tax collected	(c) Net imports	(d) Net amount of tax collected	(e) Net value of consumption per head of population	(a) Net amount of tax collected	(b) Net amount of tax collected	(c) Net amount of tax collected	(d) Net amount of tax collected	(e) Net average consumption per head of population	
	1		2	3	4	5	6	7	8	9	10	11	12	
AMBALA DIVISION														
HISSAR	2	Hansi	18,336											
	3	Bawani	35,596											
ROHTAK	5	Rohtak	30,230	1,820	910	1,110	170	0 0 1 5						
	6	Jhajjar	12,332	442	138	442	1 8	0 1 7						
	7	Ber	7,877	168	42	168	1 7	0 0 1 4						
	8	Bahadurgarh	6,963	88	22	88	17	0 0 8						
	9	Gohana	5,025	277	64	77	6	0 2 3						
GURGAON	12	Palwal	10,807											
	13	Ferozpur Jirkha	2,580											
	14	Hodal	7,258	191	28	189	46	0 1 0						
	15	Ballabgarh	4,162	406	31	436	31	0 5 14						
	16	Fardabad	5,134											
	19	Kathal	18,739	617	104	680	161	0 1 6						
KARNAL	20	Shahabad	12,293											
	21	Thanesar	5,022	679	204	77	131	0 4 11						
	23	Jagadhri	13,268	1,709	427	1,719	427	0 5 2						
AMBALA	24	Burari	8,764	1,058	264	1,026	236	0 4 10 4						
	25	Safhauna	7,799	2,038	67	1,836	62	0 3 11						
	26	Burari	5,494	60	13	60	13	0 0 10						
	28	Nimh	441,000	6,744	6,744	1,519	1,519	0 1 5						
FEROZPUR DIVISION														
FEROZPUR	32	Una	10											
JULIANDER	34	Kathali	6,878	1,108	18	1,108	18	0 4 5						
	35	Nakhal	6,884	494	14	494	14	0 4 5						
	36	Phullaur	3,168	72	19	72	19	0 4 5						
	37	Namahal	7,079	61	11	61	11	0 4 5						
	38	Faridkot	8,400	1,108	18	1,108	18	0 4 5						
LUDHIANA	42	Ranikhet	11,510											
	44	Ferozpur	6,457	1,108	18	1,108	18	0 4 5						
FEROZPUR	47	Ferozpur	18	1,108	18	1,108	18	0 4 5						

1 AHOPPL DIVISION.

	54	Chunian	Rs	372	Rs	14,804	Rs	370	P ^c	1 12 8	Rs	18,808	Rs	382	P ^c	18,884	Rs	575	Rs	2 4 0	52
LAHORE	63	Dera Baba Nanak	5,176	194	Rs.	631	Rs.	191	Mds	0 4 12	Mds	8,953	444	Mds	1 28 15	63					
GURDASPUR	64	Saikhote	8,093	1 488	Rs.	14 677	Rs.	983	Mds	0 0 6	Mds	238 796	25 737	Mds	2 20 8	64					
SHAKROT	65	Farur	7,905	30	92	92	29	177	Mds	0 0 1	Mds	23 415	752	Mds	2 38 4	65					
	66	Narowal	7,095	181	902	902	177	177	Mds	0 0 1	Mds	23 415	752	Mds	2 38 4	66					
GUJANWALA	68	Wazirabad	20,707	915 14	4 4	4 0	801 11 11	17	Rs	1 2 9	Rs	1 39,097 12	4 055	Rs	6 4 3	68					
	69	Lunabad	7,329	153	613	613	17	17	Mds	0 3 6	Mds	9 145	362	Mds	1 9 15	69					
SHEIKHUPURA	71	Shirakpur	5,056	152	10.7	10.7	152	152	Mds	0 8 2	Mds	9 773	298	Mds	1 37 5	71					
GUJRAT	73	Currat	21,604	631	Rs	17 317	Rs	625	Mds	0 10 11	Mds	73 114	2 206	Mds	2 14 0	73					
	74	Jahapur Jattan	12,307	266	9 49	9 49	204	204	Mds	0 7 0	Mds	49 722	2 102	Mds	3 14 7	74					
	76	Kunjah	7,152	196	4 982	4 982	196	196	Mds	0 11 2	Mds	14 675	459	Mds	2 0 9	76					
SHAHPUER	77	Phera	19,741	263	6 7	6 7	206	206	Mds	0 1 3	Mds	33 247	2 166	Mds	1 27 3	77					
	78	Yiani	6,472	97	257	257	97	97	Mds	0 1 0	Mds	13 613	1,006	Mds	3 1 0	78					
	79	Kushab	7,762	225	9 30	9 30	225	225	The figures are not available												
	80	Bahawal	9,822	75	202	202	75	75	Mds	0 4 12	Mds	13 312	1,002	Mds	1 20 5	80					
JHEUM	84	Pind Dadan Khan	9,822	75	202	202	75	75	Mds	0 1 3	Mds	33 693	2 776	Mds	0 15 2	84					
RAWALPINDI	85	Rawalpindi	411,284	7 395	..	..	45 9	45 9	Mds	0 1 3	Mds	33 693	2 776	Mds	0 15 2	85			
ATTOCK	88	Hazro	10,306	744	1 475	1 475	744	744	Mds	0 1 7	Mds	30 850	2 44	Mds	3 14 6	88					
	89	Pindigheb	574	549	872	872	549	549	Mds	0 1 3	Mds	6 115	2 637	Mds	0 22 14	89					
MIANWALI	90	Mianwali	15,412	580	2,049	2,049	580	580	Mds	0 6 8	Mds	28 011	2 267	Mds	1 2 6	90					
	91	Iskhar	7,515	205	681	681	205	205	Mds	0 1 0	Mds	482	418	Mds	0 4 6	91					
	92	Kalabagh	8,305	227	771	771	227	227	Mds	0 3 11	Mds	9 311	687	Mds	0 28 2	92					
	93	Biakhar	6,837	138	656	656	138	138	Mds	0 1 13	Mds	12 382	1,559	Mds	1 0 6	93					

MULTAN DIVISION.

LALAPUR	98	Kanalia	..	13,220	Mds	676	Rs	253	Mds	665	Rs	248	Mds	0 2 0	Rs	40 884	Rs	590	Mds	3 3 2	98
JHANG	99	Jhang cum Maghana	..	36,035	Md	6 691	1 7 2	1,792	Md	6 691	1 7 2	1,792	Md	0 7 1	188 465	1 25 525	2 582	3 82	Mds	3 6 10	99
	100	Chuniot	..	25,841	900	1,355	589	0 2 1	1,355	1,355	1 25 525	2 948	1 25 525	0 2 1	1 25 525	1 25 525	2 948	1 25 525	Mds	4 30 15	100
MULTAN	102	Shujabad	..	6 618	Md	251	—15	126	Md	—574	46 989	3 111	46 989	3 111	46 989	45 569	2,810	2,810	Mds	6 35 7	102
MUZAFFARGARH	105	Muzaffargarh	..	9 853	Rs	9 233	216	258	Rs	6 970	18,602	1 332	18,602	1 332	18,602	16,883	1 260	1 260	Mds	3 3 11	105
	106	Khangarh	..	2 863	Rs	2,972	1	46	Mds	79	17 084	617	17 084	0 0 3	17 084	16,883	1 260	1 260	Mds	3 3 11	106
	107	Ahpur	..	3 911	Mds	35	107	107	Mds	35	22 808	572	22 808	0 0 6	22 808	16,883	1 260	1 260	Mds	3 3 11	107
	108	Lahar	..	9 078	Rs	45	218	238	Rs	45	22 808	572	22 808	0 0 6	22 808	16,883	1 260	1 260	Mds	3 3 11	108
	109	Karai	..	3 491	Mds	205	71	71	Mds	205	18,602	1 332	18,602	0 0 6	18,602	16,883	1 260	1 260	Mds	3 3 11	109
DERA GHAZI KHAN	110	Dera Ghazi Khan	..	23 468	Mds	7545	772	772	Mds	1 545	1,038	5 039	1,038	0 2 10	1,038	118 724	4 639	4 639	Mds	3 3 11	110
	111	Jampur	..	9 431	Rs	936	413	468	Rs	936	1,038	5 039	1,038	0 2 10	1,038	118 724	4 639	4 639	Mds	3 3 11	111
	112	Dyal	..	6 186	Rs	14	14	14	Rs	14	1,038	5 039	1,038	0 2 10	1,038	118 724	4 639	4 639	Mds	3 3 11	112
	113	Raipur	..	186	Rs	186	92	93	Rs	186	18 925	738	18 925	0 1 10	18 925	18 925	738	738	Mds	3 3 11	113
	114	Mithankot	..	7,640	Rs	316	316	316	Rs	316	1 746	316	1 746	0 1 10	1 746	1 746	316	316	Mds	3 3 11	114

* NOTE.—The missing numbers represent the municipalities where no octroi is levied.
† Summer population
‡ The figures in brackets are temporary
§ The original tax was imposed in the Ballage, R. and R. and R. municipalities with effect from the 31st October 1903 and the 1st August 1905, respectively.
§ 100 other than that used for perjury and 1001

FORM IV.—STATEMENT SHOWING THE QUANTITY OR VALUE OF THE PRINCIPAL ARTICLES IMPORTED INTO, PUNJAB MUNICIPALITIES, ON WHICH OCTROI WAS CHARGED DURING THE YEAR ENDING 31st MARCH, 1924, THE AVERAGE CONSUMPTION OR EXPENDITURE PER HEAD, AND THE INCIDENCE OF TAXATION PER HEAD OF POPULATION—CONTINUED.

[N.B.—These figures for octroi are supplied at the request of the Government of India which has been asked whether terminal tax figures should not also be supplied in future.]

CLASS IV.—ARTICLES USED IN THE CONSTRUCTION OF BUILDINGS.				CLASS V.—DRUGS, GUMS, SPICES AND PERFUMES.					Serial No. of municipality.*				
District.	Name of municipality.	Population (Census of 1931).	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(2) Net amount of tax collected.	(e) Net average consumption per head of population.	(n) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial No. of municipality.*
1	3	4	45	46	47	48	49	50	51	52	53	54	5
AMBALA DIVISION.													
HISSAR	Hansi	18,356	Rs. 50,582	2,221	Rs. 48,333	2,216	Rs. 2 10 1	Rs. 9,966	442	Rs. 9,555	441	Rs. 0 8 8	2
	Bilwanti	35,866	Rs. 2,76,858	8,575	Rs. 2,62,080	8,040	Rs. 2 10 1	Rs. 1,02,110	2,147	Rs. 96,504	2,054	Rs. 2 11 1	3
ROHTAK	Rohtak	35,235	Rs. 1,67,726	7,888	Rs. 1,56,173	7,337	Rs. 4 6 11	Rs. 22,735	1,068	Rs. 21,121	992	Rs. 0 9 7	5
	Jaghar	12,232	Rs. 41,097	1,096	Rs. 40,953	1,089	Rs. 3 5 7	Rs. 6,625	311	Rs. 6,625	311	Rs. 0 8 8	6
	Beas	7,577	Rs. 50,208	2,092	Rs. 48,126	2,086	Rs. 6 5 8	Rs. 9,920	465	Rs. 9,770	458	Rs. 7 3 10	7
	Badliwari	6,963	Rs. 82,657	2,583	Rs. 81,851	2,538	Rs. 11 12 1	Rs. 2,318	105	Rs. 2,318	105	Rs. 0 5 4	8
	Gohana	5,045	Rs. 9,657	452	Rs. 9,057	452	Rs. 1 14 7	Rs. 4,535	213	Rs. 4,535	213	Rs. 0 14 4	9
CHARGAON	Palwal	10,807	Rs. 23,711	1,113	Rs. 22,057	1,036	Rs. 2 0 8	Rs. 10,591	497	Rs. 10,591	497	Rs. 0 15 8	12
	Ferozpur-Jahr	5,390	Rs. 10,964	514	Rs. 10,617	498	Rs. 1 15 6	Rs. 15,893	745	Rs. 15,893	745	Rs. 1 0 4	13
	Hodal	7,258	Rs. 10,374	485	Rs. 10,354	484	Rs. 1 6 10	Rs. 2,998	140	Rs. 2,998	140	Rs. 0 6 7	14
	Ballaigarh	4,162	Rs. 10,541	974	Rs. 10,541	974	Mds. 25 14 5	Mds. 756	166	Mds. 756	166	Mds. 0 7 4	15
	Faridabad	5,134	Rs. 18,316	1,029	Rs. 18,058	1,017	Rs. 3 8 4	Rs. 9,490	225	Rs. 9,247	216	Rs. 1 12 10	16
KARNAL	Kaithal	18,709	Rs. 52,841	1,651	Rs. 52,070	1,644	Rs. 2 13 0	Mds. 18,923	880	Rs. 18,000	841	Rs. 0 15 6	19
	Shahabad	12,293	Rs. 35,638	1,108	Rs. 35,431	1,102	Rs. 2 14 1	Rs. 37,679	1,334	Rs. 37,577	1,329	Rs. 3 0 10	20
	Tanesar	5,032	Rs. 13,407	791	Rs. 13,262	784	Rs. 2 10 2	Rs. 18,593	707	Rs. 18,590	693	Rs. 3 11 1	21
AMBALA	Jasadhri	13,268	Rs. 40,758	1,576	Rs. 40,758	1,576	Rs. 3 1 1	Mds. 824	2,975	Mds. 824	2,975	Mds. 0 2 6	23
	Rupar	8,764	Rs. 54,720	1,710	Rs. 50,366	1,574	Rs. 3 11 11	Rs. 30,374	949	Rs. 2,886	891	Rs. 3 4 4	24
	Sadhpura	7,769	Rs. 18,747	590	Rs. 18,593	585	Rs. 2 6 3	Rs. 5,860	216	Rs. 5,665	216	Rs. 0 11 3	25
	Burda	3,494	Rs. 3,760	156	Rs. 3,769	156	Rs. 1 1 3	Rs. ..	..	Rs. ..	..	Rs. ..	26
SIMLA	Simla	44,000	Mds. ..	Rs. 20,389	Mds. ..	Rs. 20,008	Mds. ..	Mds. ..	Rs. 9,840	Mds. ..	Rs. 9,078	Mds. ..	28
JULLUNDUR DIVISION.													
HOSHIAPUR	Umar Tanda	9,510	Mds. 25,075	Rs. 410	Mds. 24,849	Rs. 403	Rs. 2 9 10	Mds. 27,342	Rs. 854	Mds. 13,918	Rs. 436	Rs. 1 7 5	32
JULLUNDUR	Kartarpur	9,878	Rs. 80,321	2,552	Rs. 80,321	2,546	Rs. 8 2 1	Rs. 4,896	153	Rs. 4,896	152	Rs. 0 7 10	34
	Nakodar	9,584	Rs. 65,922	1,499	Rs. 64,238	1,472	Rs. 6 11 3	Rs. 13,482	427	Rs. 13,482	419	Rs. 1 6 5	35
	Phullaur	5,168	Rs. 28,581	1,922	Rs. 28,451	1,918	Rs. 5 6 9	Rs. 3,872	121	Rs. 3,872	121	Rs. 0 11 11	36
	Nurmahal	7,079	Rs. 49,378	1,465	Rs. 49,105	1,465	Rs. 2 11 2	Rs. 9,541	298	Rs. 9,476	296	Rs. 1 5 5	37
	Banga	5,840	Rs. 60,729	6,191	Rs. 60,729	6,191	Rs. 10 6 4	Rs. 11,468	393	Rs. 11,468	392	Rs. 1 15 4	38
	Ranva	6,692	Rs. 15,441	737	Rs. 15,441	737	Rs. 2 4 11	Rs. 7,962	236	Rs. 7,962	236	Rs. 1 3 0	39
LAHIANA	Raikot	11,810	Rs. 8,246	304	Rs. 7,942	349	Rs. 0 10 9	Rs. 5,882	184	Rs. 5,884	183	Rs. 0 7 10	42
FAIROZPORE	Feroz-pore	34,337	Rs. 158,488	6,686	Rs. 155,659	6,303	Rs. 3 1 2	Rs. 50,554	2,126	Rs. 48,161	1,795	Rs. 1 4 1	45
	Zira	5,318	Rs. 22,627	765	Rs. 22,627	693	Rs. 0 2 1	Rs. 12,110	568	Rs. 10,722	562	Rs. 0 1 6	47

LAHORE DIVISION.									
LAHORE	54	Chunian	Rs. 8,269	Rs. 25,560	Rs. 1,172	Rs. 25,115	Rs. 1,161	Rs. 11,672	Rs. 371
GURDASPUR	63	Dera Baba Nanak	5,176	59,542	1,861	58,304	1,822	8,072	252
SIALKOT	64	Siakot	86,083	12,08,175	48,706	12,40,175	44,263	1,39,036	6,200
	65	Pasrur	7,905	53,632	2,044	53,475	2,036	7,768	413
	66	Narowal	7,095	71,407	3,348	71,129	3,335	6,670	313
GURANWALA	68	Wazirabad	20,707	1,06,901	5,215 10 6	1,50,845	4,905 2 6	29,226 4 0	1,369 15 9
	69	Eminabad	7,329	28,161	880	28,051	877	4,487	140
SHEIKHUPURA	71	Sheikhpur	5,056	19,139	302	19,139	302	6,823	138
RAWALPINDI DIVISION.									
GUJLAT	73	Gujrat	25,604	1,10,305	5,295	115,504	5,258	13,448	575
	74	Faisalpur Jattian	12,507	41,065	1,926	36,895	1,701	4,753	235
	76	Kunja	7,152	35,740	1,675	34,113	1,597	7,555	351
SHAHPUR	77	Phera	19,741	43,974	2,434	43,044	2,314	50,914	1,716
	78	Miani	6,472	25,479	858	25,479	858	4,390	195
	79	Khusab	7,762	18,961	1,250	18,961	1,250	6,855	263
	80	Satiwal							
JHELUM	84	Pinad Dadan Khan	9,832	15,958	1,161	14,435	1,109	16,036	738
RAWALPINDI	85	Rawalpindi	411,284		103,316		88,421	325,909	18,253
ATTUCK	88	Hazro	9,155	93,589	4,387	84,699	3,970	16,559	713
	89	Pindigheb	10,506	34,889	1,595	33,210	1,570	4,333	201
MIANWALI	90	Mianwali	15,412	1,22,382	5,654	119,126	5,509	54,400	1,703
	91	Iskander	7,515	16,886	677	16,886	677	7,232	228
	92	Kabirabad	8,353	1,85,273	2,209	1,62,963	1,424	7,826	281
	93	Biakkar	6,837	27,927	1,241	27,771	1,234	15,412	818
MULTAN DIVISION.									
LYALPUR	98	Kanalia	13,220	28,695	1,320	26,544	1,218	6,373	274
JHANG	99	Jhang	36,035	2,41,805	10,807	2,41,809	10,800	49,494	2,925
	100	Thang-e-Maghiana	25,841	1,46,606	6,872	1,43,794	6,730	27,544	1,174
MULTAN	102	Shujabad	6,618	10,446	608	18,816	589	26,859	1,261
MUZAFFARGARH	105	Muzaffargarh	5,853	20,212	1,301	22,551	1,074	8,457	395
	106	Khangarh	2,863	10,890	463	9,081	406	4,788	234
	107	Alipur	3,991	468,047	386	468,047	384	3,070	236
	108	Lahar	9,578	3,859	1,231	3,795	1,227	13,558	441
	109	Karor	5,491	9,216	421	9,001	416	4,005	192
DERA GHAZI KHAN	110	Dera Ghazi Khan	23,468	1,22,564	5,745	1,12,169	5,258	32,007	1,479
	111	Jampur	9,430	18,470	643	18,255	639	8,663	405
	112	Pajal	6,186	6,445	349	6,424	348	1,141	241
	113	Rajanpur	4,510	20,376	608	20,128	598	5,277	247
	114	Mithankot	2,680	12,856	512	12,675	501	4,716	201

*NOTE.—The missing numbers represent the municipalities where no octroi is levied.

†Summer population.

‡Includes Cantonment.

§Terminal tax was imposed in the Ballabgarh and Raikot municipalities with effect from the 5th October 1933 and the 1st August 1933, respectively.

FORM IV.

STATEMENT SHOWING THE QUANTITY OR VALUE OF THE PRINCIPAL ARTICLES IMPORTED INTO PUNJAB MUNICIPALITIES, ON WHICH OCTROI WAS CHARGED, DURING THE YEAR ENDING 31ST MARCH, 1934, THE AVERAGE CONSUMPTION OR EXPENDITURE PER HEAD, AND THE INCIDENCE OF TAXATION PER HEAD OF POPULATION—CONTINUED

[N. B.—These figures for octroi are supplied at the request of the Government of India which has been asked whether terminal tax figures should not also be supplied in future.]

District.	Serial No of municipality	Name of municipality	Population (Census of 1931)	CLASS VI.—IMPORTS					CLASS VII.—EXPORTS					Serial No of municipality
				(a) Gross imports	(b) Gross amount of tax collected	(c) Net amount of tax collected	(d) Net amount of tax collected	(e) Net amount of tax collected	(a) Gross imports	(b) Gross amount of tax collected	(c) Net amount of tax collected	(d) Net amount of tax collected	(e) Net amount of tax collected	
1	2	3	4	55	56	57	58	59	60	61	62	63	64	65
AMBALA DIVISION.														
MUSKAR	22	Hansa	18,956	Rs 2,517	Rs 886	Rs 2,917	Rs 750	Rs 750	Rs 2,074	Rs 886	Rs 2,917	Rs 750	Rs 750	2
	23	Buwani	3,866	Rs 2,517	Rs 794	Rs 2,917	Rs 750	Rs 750	Rs 2,074	Rs 794	Rs 2,917	Rs 750	Rs 750	3
BORJAL	5	Rehtak	8,239	Rs 1,114	Rs 114	Rs 1,114	Rs 106	Rs 106	Rs 1,114	Rs 114	Rs 1,114	Rs 106	Rs 106	5
	6	Jhajjar	12,222	Rs 2,841	Rs 90	Rs 2,841	Rs 89	Rs 89	Rs 2,841	Rs 90	Rs 2,841	Rs 89	Rs 89	6
	7	Beri	7,877	Rs 2,841	Rs 90	Rs 2,841	Rs 89	Rs 89	Rs 2,841	Rs 90	Rs 2,841	Rs 89	Rs 89	7
	8	Bahadurgarh	6,993	Rs 2,841	Rs 110	Rs 2,841	Rs 90	Rs 90	Rs 2,841	Rs 110	Rs 2,841	Rs 90	Rs 90	8
	9	Gohana	5,043	Rs 2,841	Rs 110	Rs 2,841	Rs 90	Rs 90	Rs 2,841	Rs 110	Rs 2,841	Rs 90	Rs 90	9
GREGION	12	Palsal	10,807	Rs 1,317	Rs 298	Rs 1,317	Rs 106	Rs 106	Rs 1,317	Rs 298	Rs 1,317	Rs 106	Rs 106	12
	13	Prozpur-Jurka	9,900	Rs 1,317	Rs 198	Rs 1,317	Rs 106	Rs 106	Rs 1,317	Rs 198	Rs 1,317	Rs 106	Rs 106	13
	14	Hodal	7,255	Rs 1,317	Rs 119	Rs 1,317	Rs 106	Rs 106	Rs 1,317	Rs 119	Rs 1,317	Rs 106	Rs 106	14
	15	Ballaigarh	4,162	Rs 1,317	Rs 119	Rs 1,317	Rs 106	Rs 106	Rs 1,317	Rs 119	Rs 1,317	Rs 106	Rs 106	15
	16	Faridabad	9,134	Rs 1,317	Rs 119	Rs 1,317	Rs 106	Rs 106	Rs 1,317	Rs 119	Rs 1,317	Rs 106	Rs 106	16
KARNAL	19	Kuthra	18,709	Rs 4,757	Rs 169	Rs 4,757	Rs 157	Rs 157	Rs 4,757	Rs 169	Rs 4,757	Rs 157	Rs 157	19
	20	Shahabud	12,293	Rs 4,757	Rs 45	Rs 4,757	Rs 45	Rs 45	Rs 4,757	Rs 45	Rs 4,757	Rs 45	Rs 45	20
	21	Thanesar	9,022	Rs 4,757	Rs 99	Rs 4,757	Rs 84	Rs 84	Rs 4,757	Rs 99	Rs 4,757	Rs 84	Rs 84	21
AMBALA	23	Jucodhr	1,268	Rs 4,757	Rs 140	Rs 4,757	Rs 140	Rs 140	Rs 4,757	Rs 140	Rs 4,757	Rs 140	Rs 140	23
	24	Rupar	8,764	Rs 4,757	Rs 30	Rs 4,757	Rs 30	Rs 30	Rs 4,757	Rs 30	Rs 4,757	Rs 30	Rs 30	24
	25	Sadhuana	7,769	Rs 4,757	Rs 46	Rs 4,757	Rs 46	Rs 46	Rs 4,757	Rs 46	Rs 4,757	Rs 46	Rs 46	25
	26	Burra	9,494	Rs 4,757	Rs 7	Rs 4,757	Rs 7	Rs 7	Rs 4,757	Rs 7	Rs 4,757	Rs 7	Rs 7	26
SIMLA	28	Simla	141,000	Rs 1,317	Rs 1,317	Rs 1,317	Rs 1,317	Rs 1,317	Rs 1,317	Rs 1,317	Rs 1,317	Rs 1,317	Rs 1,317	28
JULLIANDUR DIVISION.														
HOSHARPUR	32	Unar Tanda	9,510	Rs 654	Rs 110	Rs 654	Rs 65	Rs 65	Rs 654	Rs 110	Rs 654	Rs 65	Rs 65	32
JULLIANDUR	34	Kartarpur	9,878	Rs 654	Rs 9	Rs 654	Rs 9	Rs 9	Rs 654	Rs 9	Rs 654	Rs 9	Rs 9	34
	35	Kahodur	9,584	Rs 654	Rs 189	Rs 654	Rs 189	Rs 189	Rs 654	Rs 189	Rs 654	Rs 189	Rs 189	35
	36	Phulaur	5,118	Rs 654	Rs 48	Rs 654	Rs 48	Rs 48	Rs 654	Rs 48	Rs 654	Rs 48	Rs 48	36
	37	Nurmahal	7,079	Rs 654	Rs 100	Rs 654	Rs 100	Rs 100	Rs 654	Rs 100	Rs 654	Rs 100	Rs 100	37
	38	Banga	9,840	Rs 654	Rs 107	Rs 654	Rs 107	Rs 107	Rs 654	Rs 107	Rs 654	Rs 107	Rs 107	38
	39	Rahon	6,692	Rs 654	Rs 107	Rs 654	Rs 107	Rs 107	Rs 654	Rs 107	Rs 654	Rs 107	Rs 107	39
LUDHIANA	42	Rahot	11,810	Rs 654	Rs 107	Rs 654	Rs 107	Rs 107	Rs 654	Rs 107	Rs 654	Rs 107	Rs 107	42
FEROZPORE	44	Ferozpur	24,537	Rs 654	Rs 107	Rs 654	Rs 107	Rs 107	Rs 654	Rs 107	Rs 654	Rs 107	Rs 107	44
	47	Zira	5,318	Rs 654	Rs 107	Rs 654	Rs 107	Rs 107	Rs 654	Rs 107	Rs 654	Rs 107	Rs 107	47

LAHORE DIVISION														
	Rs.	6,016	Rs.	188	Rs.	0 11 8	Rs.	2,569	Rs.	80	Rs.	1 9 20	Rs.	60
54	Chuniar	8,269	Rs.	190	Rs.	0 11 8	Rs.	2,569	Rs.	80	Rs.	1 9 20	Rs.	60
63	Dera Baba Nanak	5,176	Mds.	122	Mds.	0 2 32	Mds.	0,335	1,461	1,461	58,034	1,461	1,461	1,461
64	Sadkot	85,083	12,499	7,342	10,488	0 4 15	11,88,384	0,335	8,820	8,820	10,84,948	8,820	8,820	8,820
65	Pasrur	7,905	766	200	707	0 3 13	88,412	0,335	2,703	2,703	2,249	2,703	2,703	2,703
66	Narowal	7,090	937	223	923	0 5	90,472	0,335	8,820	8,820	90,057	8,820	8,820	8,820
68	Wazirabad	20,707	1,426	267	1,309	0 2 10	2,57,635	0,335	8,820	8,820	2,49,247	8,820	8,820	8,820
69	Lahore	7,129	382	105	360	0 1 15	80,283	0,335	8,820	8,820	7,442	8,820	8,820	8,820
71	Sheikhpura	3,056	343	72	345	0 2 12	1,17,519	0,335	8,820	8,820	1,17,519	8,820	8,820	8,820
RAVALPINDI DIVISION														
73	Gurjat	25,604	4,848	464	3,658	0 5 3	Mds.	2,24,671	Rs.	4,69	Mds.	2,07,015	Rs.	4,69
74	Jalapur Jatt in	12,307	4,745	148	4,439	0 5 9	1,17,914	1,17,914	1,17,914	1,17,914	1,17,914	1,17,914	1,17,914	1,17,914
76	Kunyah	7,132	2,553	80	2,417	0 5 5	46,972	46,972	46,972	46,972	46,972	46,972	46,972	46,972
77	Dhara	19,741	7,801	211	7,517	0 6 2	1,60,713	1,60,713	1,60,713	1,60,713	1,60,713	1,60,713	1,60,713	1,60,713
78	Mian	6,472	3,031	94	3,031	0 7 6	70,942	70,942	70,942	70,942	70,942	70,942	70,942	70,942
79	Khehab	7,762	2,036	57	2,036	0 4 3	52,789	52,789	52,789	52,789	52,789	52,789	52,789	52,789
80	Salawal	9,852	837	279	736	0 3 1	79,766	79,766	79,766	79,766	79,766	79,766	79,766	79,766
84	Pind Dad in Khan	11,119	284	268	22,307	0 3 1	79,766	79,766	79,766	79,766	79,766	79,766	79,766	79,766
85	Rawalpindi	9,153	20	98	19	0 3 1	79,766	79,766	79,766	79,766	79,766	79,766	79,766	79,766
88	Hazro	10,306	400	134	370	0 1 6	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333
89	Pindigla	15,411	3,161	104	3,027	0 7 13	6,29,336	6,29,336	6,29,336	6,29,336	6,29,336	6,29,336	6,29,336	6,29,336
90	Mianwali	7,513	477	64	477	0 2 8	91,457	91,457	91,457	91,457	91,457	91,457	91,457	91,457
91	Iskobel	8,333	336	133	26	0 1 3	2,98,412	2,98,412	2,98,412	2,98,412	2,98,412	2,98,412	2,98,412	2,98,412
92	Kabul	6,817	688	180	677	0 3 13	80,427	80,427	80,427	80,427	80,427	80,427	80,427	80,427
93	Bhakka	13,250	271	104	511	0 0 10	1,29,941	1,29,941	1,29,941	1,29,941	1,29,941	1,29,941	1,29,941	1,29,941
98	Kumbhar	36,055	1,984	875	1,977	0 2 3	2,89,398	2,89,398	2,89,398	2,89,398	2,89,398	2,89,398	2,89,398	2,89,398
99	Jhang cum-Maghana	25,811	2,917	175	2,917	0 3 11	Mds.	2,21,897	2,21,897	2,21,897	2,21,897	2,21,897	2,21,897	2,21,897
100	Chunot	6,618	548	346	808	0 4 14	Rs.	75,947	75,947	75,947	75,947	75,947	75,947	75,947
102	Sheikhpura	5,833	932	12	434	0 12 4	91,144	91,144	91,144	91,144	91,144	91,144	91,144	91,144
105	Muzaffargarh	2,863	2,294	175	63	0 1 0	68,617	68,617	68,617	68,617	68,617	68,617	68,617	68,617
106	Khangah	9,311	1,714	229	1,701	0 2 0	8,442	8,442	8,442	8,442	8,442	8,442	8,442	8,442
107	Alipur	9,578	577	160	519	0 6 11	1,24,947	1,24,947	1,24,947	1,24,947	1,24,947	1,24,947	1,24,947	1,24,947
108	Karai	3,491	177	74	101	0 1 14	65,971	65,971	65,971	65,971	65,971	65,971	65,971	65,971
109	Karai	23,408	3,733	1,152	2,998	0 4 7	4,08,717	4,08,717	4,08,717	4,08,717	4,08,717	4,08,717	4,08,717	4,08,717
110	Dera Ghazi Khan	9,430	2,543	449	2,543	0 0 8	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333
111	Dawal	6,156	609	43	114	0 4 0	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333
112	Baunpur	4,500	740	41	717	0 0 0	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333
113	Rasulpur	2,680	498	142	47	0 0 0	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333
114	Mithankot	2,680	498	142	47	0 0 0	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333	1,13,333

* NOTE — The missing numbers represents the municipalities where no octroi is levied.

† Summer population.

‡ Includes Cantonment.

§ Terminal tax was imposed in the Dalaigarh and Raskot municipalities with effect from the 1st August 1933 and the 1st August 1934 respectively.

FORM IV.

STATEMENT SHOWING THE QUANTITY OR VALUE OF THE PRINCIPAL ARTICLES IMPORTED INTO, PUNJAB MUNICIPALITIES, ON WHICH OCTROI WAS CHARGED, DURING THE YEAR ENDING 31st MARCH, 1934, THE AVERAGE CONSUMPTION OR EXPENDITURE PER HEAD, AND THE INCIDENCE OF TAXATION PER HEAD OF POPULATION—CONTINUED.

[N. B.—These figures for octroi are supplied at the request of the Government of India which has been asked whether terminal Tax figures should not also be supplied in future.]

District.	Serial No. of municipality.*	Name of municipality.	Population (Census of 1931).	CLASS VII.—INCLUDING CLOTH, PIECE-GOODS, ARTICLES OF CLOTHING AND MANUFACTURED ARTICLES OF DRESS.				CLASS VIII.—METALS AND ARTICLES OF METAL.				Serial No. of municipalities.		
				(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.		(d) Net amount of tax collected.	(e) Net average consumption per head of population.
1	2	3	4	65	66	67	68	69	70	71	72	73	74	2
AMBALA DIVISION.														
HESAR	2	Hansi	18,356	Rs. 2,35,300	Rs. 3,881	Rs. 2,31,886	Rs. 3,824	Rs. 12 10 1	Rs. 45,602	Rs. 1,091	Rs. 43,923	Rs. 1,051	Rs. 2 6 3	2
	3	Bhiwani	35,866	23,23,915	13,593	17,61,603	10,644	49 1 10	2,43,812	1,808	2,43,316	1,088	6 12 7	3
ROHTAK	5	Rohtak	35,235	Rs. 1,56,553	5,015	Rs. 1,53,613	4,891	Rs. 4 5 4	Rs. 1,20,094	4,072	Rs. 99,256	3,421	Rs. 2 13 1	5
	6	Jhajjar	12,292	1,13,967	3,565	1,11,896	3,500	9 2 5	12,807	338	8,590	206	0 11 3	6
	7	Behl	7,877	68,290	1,810	67,074	1,778	8 8 2	12,544	392	12,320	385	1 9 0	7
	8	Bahadurgarh	6,963	26,575	843	25,915	813	3 11 7	3,210	100	3,030	95	0 7 0	8
	9	Gohana	5,045	26,472	828	26,472	828	5 3 11	3,888	120	3,888	120	0 12 4	9
GURGAON	12	Palwal	10,807	87,993	3,143	87,276	3,112	8 1 3	26,813	839	24,616	770	2 4 5	12
	13	Ferozpur-Jirkha	5,390	86,368	2,699	78,375	2,441	14 8 8	6,020	227	6,489	203	1 3 3	13
	14	Hodal	7,258	60,252	1,886	60,252	1,886	4 4 10	11,788	369	11,248	352	1 8 10	14
	15	Bahadurgarh	4,163	996	1,713	996	1,713	0 9 9	767	204	686	125	0 6 9	15
	16	Fatehabad	5,134	39,286	989	39,144	985	7 10 0	5,939	192	4,216	137	0 12 0	16
KARNAL	19	Kaithal	18,709	1,81,297	3,594	1,49,026	3,316	7 15 5	22,824	713	19,748	617	1 0 11	19
	20	Shahabad	12,933	1,97,324	3,083	1,96,767	3,074	16 0 10	40,317	842	38,056	795	3 1 6	20
	21	Thanesar	5,032	25,670	728	25,297	916	5 0 5	31,020	497	29,223	469	5 12 11	21
AMBALA	23	Jagadhri	13,298	2,45,146	5,545	2,45,146	5,545	18 7 7	Rs. 22,229	770	22,229	770	1 10 0	23
	24	Rupar	8,774	2,66,598	4,847	1,86,352	4,366	21 4 11	61,568	1,443	49,782	1,167	5 10 10	24
	25	Sadhaura	7,769	1,13,445	3,612	1,06,330	3,590	13 10 11	7,954	258	7,451	244	0 15 4	25
	26	Burha	3,494	538	600	538	600	Mds. 0 3 10	57	2	57	2	0 0 3	26
SINHA	28	Sirna	41,090	Rs. 24,60,672	76,896	Rs. 16,59,808	51,869	Rs. 40 7 9	9,98,672	29,021	7,32,770	22,535	17 10 0	28
JULLUNDUR DIVISION.														
HOSHARPUR	32	Umar Tanda	9,510	Rs. 1,47,552	2,744	Rs. 1,29,185	2,387	Rs. 13 9 4	Rs. 28,874	451	Rs. 24,335	383	Rs. 2 8 11	32
JULLUNDUR	34	Kartarpur	9,878	74,881	1,187	74,252	1,177	7 9 10	27,496	430	26,066	422	2 11 8	34
	35	Nakodar	9,534	1,02,942	3,217	1,02,486	3,199	10 11 1	33,894	1,059	33,071	1,036	3 7 2	35
	36	Phillaur	5,168	45,888	717	45,248	707	8 12 0	17,344	371	16,128	252	3 1 10	36
	37	Nurmahal	7,079	80,121	2,504	69,815	2,182	9 13 9	19,610	468	19,610	408	2 12 4	37
	38	Banga	5,840	2,73,695	4,280	2,73,695	4,275	46 12 11	64,256	1,010	62,607	952	10 11 8	38
	39	Rahou	6,692	42,546	926	42,546	926	6 5 8	10,959	342	10,954	342	1 10 2	39
LUDHIANA	42	Baikotf	11,810	84,165	2,631	70,385	2,202	5 15 4	12,534	392	10,052	314	0 13 7	42
FEROZPORE	44	Ferozpoore	24,327	7,82,992	18,987	7,19,860	17,468	20 15 4	2,04,841	5,258	1,35,736	2,648	3 15 3	44
	47	Zira	5,318	1,38,468	3,243	1,32,764	3,112	0 9 4	18,638	437	18,638	437	0 1 4	47

LAHORE DIVISION.

LAHORE	54	Chunian	Rs. 1,21,758	Rs. 3,609	Mds. 119,902	Rs. 3,551	Rs. 18,976	Rs. 503	Rs. 17,824	Rs.	Rs. 567	Rs. 2 2 6	54
GUERASPUR	63	Dera Baba Nanak	5,176	1,749	Rs. 1,06,479	1,663	19,512	305	18,405	289	3 9 1	63	
SIALKOT	64	Sialkot	85,993	70,543	19,95,800	62,052	6,17,708	19,308	5,02,471	15,702	5 14 6	64	
	65	Pasur	7,905	3,357	79,680	2,789	17,699	563	17,699	460	2 3 9	65	
	66	Narowal	7,095	8,890	1,35,179	3,628	24,108	1,685	19,327	1,546	2 11 7	66	
	68	Wazirabad	20,707	12,653	4,08,115	11,682	1,19,645	3,738	1,06,708	3,334	5 2 5	68	
	69	Eminabad	7,329	1,425	84,305	1,317	14,363	225	13,697	214	1 13 11	69	
SHIKHUPURA	71	Shikarpur	5,056	1,824	1,21,295	1,824	16,115	247	16,115	247	3 3 0	71	

RAWALPINDI DIVISION.

73	GUJRAT	..	25,904	Mds. 3,32,494	Rs. 6,354	Mds. 3,12,450	Rs. 5,957	Rs. 107,449	Rs. 3,208	Mds. 1,04,406	Rs. 2,786	Mds. 4 1 3	73
74	Jalalpur Jattan	..	12,507	1,43,776	8,756	1,39,013	753	22,034	731	19,582	648	1 9 1	74
76	Kunjah	..	7,152	53,589	841	48,088	753	10,234	320	9,589	299	1 5 5	76
77	Bhora	..	19,741	2,05,921	4,836	2,02,921	4,754	46,335	1,389	43,516	1,301	2 3 3	77
78	Afiani	..	6,472	73,398	2,288	70,398	2,288	11,008	172	11,008	172	1 11 3	78
79	Kushab	..	7,762	62,779	1,962	61,439	1,920	38,086	1,189	21,786	681	2 12 11	79
80	Sahwal	..	9,832	1,12,280	2,638	1,10,446	2,573	10,607	1,039	7,584	976	0 12 4	80
84	Pind Dadan Khan	..	119,284	60,40,616	99,824	4,37,058	71,489	27,23,904	85,122	12,27,744	38,367	10 4 8	84
85	RAWALPINDI	..	9,155	3,11,015	4,859	2,89,287	4,520	27,179	424	26,979	421	2 15 2	85
88	Hazro	..	10,506	1,73,505	3,497	1,59,926	3,216	23,033	693	20,333	695	1 14 11	88
89	Pindigheb	..	15,412	6,49,443	15,005	4,15,234	9,461	1,46,282	2,181	1,43,788	2,143	9 15 3	89
90	Mianwali	..	7,315	1,09,309	2,766	1,08,309	2,748	51,658	144	51,658	144	6 14 0	90
91	Isakhel	..	8,353	3,10,851	4,006	2,96,726	3,629	34,351	628	32,970	697	3 15 1	91
92	Kalabagh	..	6,857	1,02,133	2,726	97,453	2,653	19,050	558	18,731	547	2 11 8	92
93	Bhakkar	..	15,220	1,30,452	2,362	1,46,577	2,303	15,248	502	13,393	444	1 0 3	93
98	LYALPUR	..	36,035	3,51,174	10,943	3,51,174	10,822	2,23,670	6,906	16,569	524	0 7 4	98
99	JHANG	..	25,841	2,69,629	4,741	2,69,629	4,686	53,448	1,254	52,221	1,227	2 0 4	99
100	Chinot	..	6,618	74,660	3,525	69,599	2,951	12,960	405	12,560	392	1 14 4	100
102	MUZAFFARGARH	..	5,853	82,176	1,284	78,600	1,150	7,198	214	5,905	164	1 5 7	102
105	MULHAN	..	3,931	70,816	1,692	68,430	1,637	4,279	134	4,258	133	1 9 5	105
106	Khangarh	..	2,680	70,385	1,680	65,255	1,552	7,198	225	5,010	156	1 1 9	106
107	Alipur	..	9,578	1,42,341	3,622	1,38,716	3,963	20,930	357	19,226	330	2 0 1	107
108	Lelah	..	3,491	71,416	2,346	57,943	1,924	4,037	173	3,337	148	0 15 4	108
109	Karor	..	23,468	4,79,983	14,999	1,81,937	5,686	46,150	1,442	38,486	1,293	1 10 3	109
110	DERA GHAZI KHAN	..	9,430	2,828	1,37,628	2,191	10,313	215	9,788	204	1,293	1 0 7	110
111	Jampur	..	6,186	82,176	1,284	78,600	1,150	7,198	214	5,905	164	1 1 9	111
112	Bajal	..	4,510	70,816	1,692	68,430	1,637	4,279	134	4,258	133	1 9 5	112
113	Rajampur	..	2,680	70,385	1,680	65,255	1,552	7,198	225	5,010	156	1 1 9	113

MULTAN DIVISION.

LYALPUR	98	Kamalia	Rs. 1,30,452	Rs. 2,362	Rs. 1,46,577	Rs. 2,303	Rs. 15,248	Rs. 502	Rs. 13,393	Rs. 444	Rs. 1 0 3	98
JHANG	99	Jhang-e-Maghiana	36,035	10,943	3,51,174	10,822	2,23,670	6,906	16,569	524	0 7 4	99
100	Chinot	25,841	2,73,957	4,741	2,69,629	4,686	53,448	1,254	52,221	1,227	2 0 4	100
MULHAN	102	Shujabad	6,618	3,525	1,12,774	2,951	12,960	405	12,560	392	1 14 4	102
MUZAFFARGARH	105	Muzaffargarh	5,853	3,885	87,797	2,782	19,867	946	7,885	575	1 5 7	105
106	Khangarh	2,863	74,660	1,209	67,548	1,092	9,580	299	8,378	262	2 14 10	106
107	Alipur	3,931	95,599	2,385	91,815	2,307	7,213	214	5,905	164	1 6 9	107
108	Lelah	9,578	1,42,341	3,622	1,38,716	3,963	20,930	357	19,226	330	2 0 1	108
109	Karor	3,491	71,416	2,346	57,943	1,924	4,037	173	3,337	148	0 15 4	109
DERA GHAZI KHAN	110	Dera Ghazi Khan	23,468	14,999	1,81,937	5,686	46,150	1,442	38,486	1,293	1 10 3	110
111	Jampur	9,430	1,08,570	2,828	1,37,628	2,191	10,313	215	9,788	204	1 0 7	111
112	Bajal	6,186	82,176	1,284	78,600	1,150	7,198	225	5,010	156	1 1 9	112
113	Rajampur	4,510	70,816	1,692	68,430	1,637	4,279	134	4,258	133	1 9 5	113
114	Mithankot	2,680	70,385	1,680	65,255	1,552	4,279	134	4,258	133	1 9 5	114

*NOTE.—The missing numbers represent the municipalities where no octroi is levied.

†Summer population.

‡Includes Cantonment.

§Terminal Tax was imposed in the Ballabgarh and Raikot municipalities with effect from the 5th October 1933 and the 1st August 1933, respectively.

FORM IV.

STATEMENT SHOWING THE QUANTITY OR VALUE OF THE PRINCIPAL ARTICLES IMPORTED INTO PUNJAB MUNICIPALITIES, ON WHICH OCTROI WAS CHARGED, DURING THE YEAR ENDING 31st MARCH, 1934, THE AVERAGE CONSUMPTION OR EXPENDITURE PER HEAD, AND THE INCIDENCE OF TAXATION PER HEAD OF POPULATION—CONCLUDED.

[N. B.—These figures for octroi are supplied at the request of the Government of India which has been asked whether terminal tax figures should not also be supplied in future.]

District.	Serial No. of municipality.*	Name of municipality.	Population (Census of 1931).	CLASS IX.—MISCELLANEOUS.					INCIDENCE OF TAXATION.			Serial No. of municipality.*	
				(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Composition for octroi.	Class I.—(Net collection).			Total octroi.—(Net collection).
										Rs.	Rs.		
1	2	3	4	5	6	7	8	9	10	11	12	13	
AMBALA DIVISION.													
HISSAR	2	Hansi	18,356	Rs. 14,822	Rs. 466	Mds. 14,718	Rs. 462	Rs. 0 12 9	Rs. ..	Rs. 1 1 5	Rs. 1 9 11	2	
	3	Blitwand	35,866	Rs. 1,14,477	Rs. 2,311	Mds. 1,09,594	Rs. 2,169	Rs. 3 0 2	Rs. ..	Rs. 0 14 1	Rs. 1 10 6	3	
	5	Rohtak	35,235	Rs. 30,393	494	Rs. 30,343	493	Rs. 0 13 9	Rs. ..	0 11 1	1 4 1	5	
ROHTAK	6	Jhajjar	12,232	Rs. 1,798	56	Rs. 1,798	56	Rs. 0 2 4	Rs. ..	0 12 10	1 5 7	6	
	7	Bara	7,877	Rs. 2,272	71	Rs. 2,208	69	Rs. 0 4 6	Rs. ..	0 13 4	1 8 1	7	
	8	Bahadurgarh	6,963	Rs. 3,428	107	Rs. 3,328	107	Rs. 0 7 10	Rs. ..	0 10 2	1 1 1	8	
GURGAON	9	Gohana	6,045	Rs. 95	3	Rs. 95	3	Rs. 0 0 3	Rs. ..	0 4 5	1 1 10	9	
	12	Palwal	10,807	Rs. ..	..	Rs. ..	..	Rs. ..	Rs. ..	1 8 3	2 4 5	12
	13	Ferozpur-Jirkha	5,390	Rs. 2,409	76	Rs. 2,409	76	Rs. 0 5 4	Rs. ..	0 15 11	2 0 9	13	
KARNAL	14	Hodal	7,258	Rs. 49	57	Mds. 49	57	Mds. 0 0 8	Rs. ..	1 11 2	1 9 2	14	
	15	Ballaigarh	4,163	Rs. ..	..	Rs. ..	..	Rs. ..	Rs. ..	1 4 5	1 9 2	15
	16	Karidabad	5,134	Rs. ..	..	Rs. ..	..	Rs. ..	Rs. ..	1 14 7	1 14 7	16
AMBALA	19	Katthal	18,709	Rs. 3,201	100	Rs. 3,201	100	Rs. 0 2 9	19,569	0 9 5	1 0 8	19	
	20	Shahabad	12,293	Rs. 11,873	346	Rs. 11,841	345	Rs. 2 5 8	Rs. ..	0 14 9	1 8 8	20	
	21	Thanesar	5,082	Rs. 41,215	1,288	Rs. 41,215	1,288	Rs. 8 1 7	19	1 5 11	2 10 8	21	
SIBU	23	Jagadhri	13,298	Rs. 31,616	988	Rs. 30,110	941	Rs. 3 6 11	Rs. ..	1 4 5 1	2 8 11	23	
	24	Buapur	8,764	Rs. 2,786	77	Rs. 2,706	751	Rs. 0 5 6	Rs. ..	0 10 3	1 5 9	24	
	25	Sadhaura	7,769	Rs. ..	..	Rs. ..	..	Rs. ..	3,394	0 10 3	0 15 6	25
JULLUNDUR	26	Burha	3,494	Rs. 1,34,976	4,218	Rs. 1,23,344	3,917	Rs. 3 0 11	Rs. ..	3 5 0	6 14 3	26	
	28	Simla	141,000	Rs. ..	..	Rs. ..	..	Rs. ..	Rs. ..	..	..	28
	32	Umar Tanda	9,510	Rs. 9,376	293	Rs. 9,081	285	Rs. 0 15 3	Rs. ..	Rs. 0 8 10	Rs. 1 1 4	32	
ROHARPUR	34	Kartarpur	9,878	Rs. 12,926	293	Rs. 12,873	292	Rs. 1 4 10	Rs. ..	0 13 11	1 7 3	34	
	35	Nakodar	9,564	Rs. 10,980	342	Rs. 10,900	341	Rs. 1 2 3	Rs. ..	0 12 2	1 9 5	35	
	36	Phillaur	5,168	Rs. 5,798	173	Rs. 5,712	170	Rs. 1 1 8	150	0 14 8	1 11 6	36	
JULLUNDUR	37	Karnahal	7,079	Rs. 7,696	154	Rs. 7,669	153	Rs. 1 1 4	Rs. ..	0 30 0	1 6 6	37	
	38	Banga	5,849	Rs. 3,333	53	Rs. 3,333	53	Rs. 0 9 1	Rs. ..	0 12 9	2 3 11	38	
	39	Rabon	6,692	Rs. 4,322	142	Rs. 4,322	142	Rs. 0 10 9	Rs. ..	0 11 6	1 2 8	39	
LUDHIANA	42	Raikoel	11,810	Rs. ..	..	Rs. ..	..	Rs. ..	Rs. ..	0 3 4	0 7 10	42
	44	Ferozepore	34,337	Rs. 1,93,131	6,037	Rs. 1,77,472	5,546	Rs. 3 2 2	Rs. ..	1 6 2	2 10 2	44	
	47	Zira	5,318	Rs. 18,330	430	Rs. 17,690	415	Rs. 0 1 3	Rs. ..	1 6 0	2 8 5	47	



Appendices.

APPENDIX I.—STATEMENT SHOWING THE CONSTITUTION OF THE NOTIFIED AREA COMMITTEES IN THE PUNJAB DURING THE YEAR 1933-34

APPENDIX II.—STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE NOTIFIED AREA COMMITTEES IN THE PUNJAB DURING THE YEAR ENDING THE 31ST DAY OF MARCH 1934

APPENDIX III.—ABSTRACT OF FORM NO III OF THE MUNICIPAL RETURNS FOR THE YEAR 1933-34, SHOWING THE INCOME AND EXPENDITURE OF MUNICIPAL COMMITTEES UNDER THE HEADINGS GIVEN IN TABLES 133, 134 AND 135 OF THE STATISTICAL ABSTRACT FOR BRITISH INDIA.

APPENDIX I.

STATEMENT SHOWING THE CONSTITUTION OF THE NOTIFIED AREA COMMITTEES IN THE PUNJAB DURING THE YEAR 1933-34.

Name of district.	Serial No. of notified area.	Name of notified area.	Act under which con-stituted.	Population within muni-cipal limits (Census of 1931).	NUMBER OF MEMBERS OF COMMITTEE.								Number of meetings held.	Number of meetings pro-vided abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Serial No. of notified area.
					Ex-officio.	Appointed.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
AMBALA DIVISION.																		
HISSAR ..	1	Fatehabad ..	..	2,497	1	4	..	5	1	4	..	5	12	2	92	69	74	1
GURGAON ..	2	Sohna ..	..	5,667	2	2	..	4	2	..	..	4	9	..	80	100	90	2
	3	Farrukhnagar ..	..	4,894	1	3	..	4	1	3	..	4	13	..	92	90	90	3
	4	Nuh ..	..	3,404	1	3	..	4	1	3	..	4	15	..	100	80	92	4
	5	Hathin ..	..	2,948	1	3	..	4	1	3	..	4	14	..	100	78	78	5
KARNAL ..	6	Civil Station, Karnal ..	..	1,239	2	2	..	4	3	1	2	2	2	..	100	75	88	6
	7	Kaithal Mandi ..	..	709	1	2	..	3	1	2	..	3	17	4	83	96	89	7
AMBALA ..	8	Civil Station, Ambala ..	..	2,031	2	1	..	3	2	1	..	3	3	1	50	100	67	8
JULLUNDUR DIVISION.																		
FEROZPORE ..	9	Bluacho ..	..	562	2	4	..	6	2	4	..	6	15	..	76	68	71	9
	10	Jalalabad ..	..	7,703	3	2	..	5	3	2	..	5	25	..	73	83	77	10
RAWALPINDI DIVISION.																		
GUJRAT ..	11	Mandi Baha-ud-Din ..	..	3,608	3	6	..	9	3	6	..	9	16	..	25	76	58	11
	12	Khair ..	..	2,020	1	4	..	5	1	4	3	2	2	..	100	88	90	12
MULTAN DIVISION.																		
MONTGOMERY ..	13	Okara ..	..	10,712	3	4	..	7	3	4	..	7	19	..	87	90	89	13
	14	Chichawatni ..	..	4,387	3	4	..	7	3	4	..	7	24	..	80	86	83	14
	15	Renala Khurd ..	..	1,835	3	..	..	3	3	..	..	3	8	..	100	..	100	15
	16	Arifwala ..	..	3,201	3	..	..	5	5	..	1	4	25	..	55	..	53	16
LYALPUR ..	17	Semundri ..	..	2,278	3	3	..	6	3	3	..	6	16	..	87	79	73	17
	18	Pirana Mandi ..	..	400	3	3	..	3	3	..	..	3	..	..	..	..	..	18
MULTAN ..	19	Jahanian ..	..	1,641	3	3	..	3	3	3	..	6	17	1	69	86	77	19
	20	Burewala ..	..	3,271	3	5	..	5	3	..	1	4	23	..	71	..	71	20
	21	Vihari ..	..	1,588	5	5	..	5	3	..	..	4	17	..	65	..	65	21
	22	Lodhran ..	..	1,335	5	5	..	5	3	..	..	5	9	..	76	..	76	22
	23	Dunyapur Mandi ..	..	50	4	..	..	4	4	..	..	4	3	..	75	..	75	23
Total for 1933-34 ..				68,090	64	50	..	114	95	49	3	105	305	10	..	..	..	..
Total for 1932-33 ..				71,627	63	54	..	117	63	51	12	105	314	8	..	..	..	..

The Punjab Municipal Act, 1911.

APPENDIX II.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE NOTIFIED AREA COMMITTEES IN THE PUNJAB DURING THE YEAR ENDING 31st MARCH, 1934.

Name of district.	Serial No. of notified area.	Name of notified area.	Population (Census of 1931).	Closing balance of last year			INCOME.										EXPENDITURE.				Serial No. of notified area.
				Rs.	Rs.	Rs.	From taxes.	Rs.	From other sources.	Total income, ex-cluding opening balance.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17					2
AMBALA DIVISION.																					
HISSAR	1	Patachabad	2,497	303	2,294	341	2,635	..	2,635	2,938	0 14 8	1 0 11	2,532	..	2,532	406	1				1
	2	Sohna	5,067	394	2,066	841	2,907	..	2,907	3,301	0 5 10	0 8 3	3,299	..	3,299	2	2				2
GURGAON	3	Farrukhnagar	4,894	513	2,272	503	2,775	..	2,775	3,288	0 7 5	0 9 0	2,883	..	2,883	405	3				3
	4	Nuh	3,404	1,465	133	114	247	..	247	1,712	0 0 8	0 1 0	1,537	70	1,607	105	4				4
	5	Hathin	2,948	817	316	..	316	..	316	1,133	0 1 9	0 1 9	739	384	1,123	10	5				5
	6	Civil Station Karnal	1,239	8,677	2,703	139	2,842	..	2,842	11,519	2 2 11	2 4 8	4,135	..	4,135	7,384	6				6
KARNAL	7	Kaithal Mandi	709	8,305	2,057	3,506	5,653	..	5,653	13,958	2 14 5	7 15 6	3,633	..	3,633	10,325	7				7
AMBALA	8	Civil Station Ambala	2,031	675	165	..	165	..	165	840	0 1 3	0 1 3	183	..	183	657	8				8
JULLUNDUR DIVISION.																					
FEROZPORE	9	Bhuchio	562	2,493	48	2,741	2,789	..	2,789	5,282	0 1 4	4 15 5	1,768	..	1,768	3,514	9				9
	10	Jalalabad	7,703	2,177	10,283	7,183	17,466	4,196	21,662	23,839	1 5 4	2 4 3	16,452	4,390	20,842	2,997	10				10
RAWALPINDI DIVISION.																					
GURBAT	11	Mandi Baha-ud-Din	3,668	24,869	9,090	14,952	24,042	..	24,042	48,911	2 7 7	6 8 10	20,707	..	20,707	28,204	11				11
ATTOCK	12	Khaur	2,020	..	..	..	..	..	..	..	..	..	..	..	..	..	12				12
MULTAN DIVISION.																					
MONTGOMERY	13	Okara	10,712	44,189	64,715	48,129	1,12,844	825	1,13,669	1,57,858	6 0 7	10 8 6	1,00,700	2,060	1,02,760	55,098	13				13
	14	Chichawatni	4,387	17,046	30,830	29,211	60,041	..	60,041	77,087	7 0 5	13 11 0	51,090	..	51,090	25,997	14				14
	15	Renala Khurd	1,895	35,348	..	17,528	17,528	..	17,528	52,876	..	9 9 0	44,835	..	44,835	8,041	15				15
	16	Arifwala	3,201	18,588	23,571	21,455	45,026	1,136	46,162	64,780	7 5 9	14 1 1	49,163	1,531	50,694	14,056	16				16
	17	Samundri	2,278	2,554	1,173	8,080	9,253	..	9,253	11,807	0 8 3	4 0 11	9,462	..	9,462	2,345	17				17
LYALPUR	18	Pirmahal Mandi	400	..	..	..	..	..	..	..	..	..	..	..	..	..	18				18
	19	Jahanian	1,641	13,029	1,599	12,403	14,002	..	14,002	27,031	0 15 7	8 8 6	16,829	..	16,829	10,202	19				19
	20	Burewala	3,271	22,988	20,362	17,127	37,489	651	38,140	61,129	6 3 7	11 7 5	35,132	967	36,099	25,030	20				20
	21	Vihari	1,588	11,091	12,096	15,193	27,289	175	27,464	38,555	7 9 10	17 2 11	19,425	701	20,126	18,429	21				21
MULTAN	22	Lodhran	1,385	886	1,739	2,033	3,772	91	3,863	4,749	1 4 1	2 11 7	3,222	90	3,312	1,487	22				22
	23	Dunyapur Mandi	50	62	..	1,135	1,135	..	1,135	1,197	..	22 11 4	160	129	289	908	23				23
		Total for 1933-34	68,080	2,16,470	1,87,512	2,02,704	3,90,216	7,674	3,97,290	6,13,760	2 12 1	5 11 8	3,87,886	10,272	3,98,153	2,15,602					
		Total for 1932-33	71,627	2,03,348	1,84,925	2,10,224	3,95,149	3,619	3,98,768	6,01,116	2 10 1	5 9 11	3,75,895	7,496	3,83,391	2,17,725					

APPENDIX III.

ABSTRACT OF FORM No. III OF THE MUNICIPAL RETURNS FOR THE YEAR 1933-34, SHOWING INCOME AND EXPENDITURE OF MUNICIPAL COMMITTEES UNDER THE HEADINGS GIVEN IN TABLES 133, 134 AND 135 OF THE STATISTICAL ABSTRACT FOR BRITISH INDIA.

A.—Income—*vide* Table 133.

Amount of income under each head separately being totals for the Province.

Number.	Source of Income.	Amount	Total
		Rs	Rs.
I	MUNICIPAL RATES AND TAXES —		
	Octroi	22,44,983	
	Taxes on houses and lands	6,86,798	
	Taxes on animals and vehicles	29,252	
	Tax on professions and trades	17,221	
	Water rate	6,95,741	
	Lighting rate	5,910	
	Conservancy rates	12,171	
	Other taxes	49,57,089	
			89,12,465
II	REALIZATION UNDER SPECIAL ACTS :—		
	Pounds, hackney carriages, licenses for the sale of spirits and druggs.	1,11,884	
	Other sources of revenue :—		
	Rents of lands, houses, &c.	10,00,755	
	Sale-proceeds of lands and produce of lands	96,383	
	Conservancy receipts other than rates	2,38,193	
	Receipts from markets and slaughter-houses	86,718	
	Fees from educational institutions	1,61,802	
	Other fees, &c.	15,34,427	
	Fines	28,965	
	Grants from Government	8,46,501	
	Grants from local funds	27,523	
	Other grants and contributions	1,14,619	
	Miscellaneous	6,59,051	
			48,96,677
III	EXTRAORDINARY AND DEBT :—		
	Sale-proceeds of securities	1,79,014	
	Loans from Government	15,000	
	Loans from private individuals	2,82,535	
	Realization of sinking funds .. .. .	..
	Advances	1,83,044	
	Deposits	2,43,256	
			9,02,849
	TOTAL INCOME .. .. .	..	1,47,11,991
	OPENING BALANCE .. .. .	..	24,86,445
	GRAND TOTAL .. .. .	..	1,71,98,436

APPENDIX III.—CONTINUED.

ABSTRACT OF FORM No III OF THE MUNICIPAL RETURNS FOR THE YEAR 1933-34, SHOWING THE INCOME AND EXPENDITURE OF MUNICIPAL COMMITTEES UNDER THE HEADINGS GIVEN IN TABLES 133, 134 AND 135 OF THE STATISTICAL ABSTRACT FOR BRITISH INDIA.

B—Expenditure—vide Table 134.

Amount of expenditure under each head separately being totals for the Province.

Number.	Head of Expenditure.	Amount.	Total.
		Rs.	Rs.
1	GENERAL ADMINISTRATION AND COLLECTION CHARGES	14,14,233	14,14,233
2	PUBLIC SAFETY —		
	Lighting	9,17,966	10,96,013
	Police	71,695	
	Fire	1,06,352	
3	PUBLIC HEALTH AND CONVENIENCE —		67,19,470
	Water supply (including capital outlay)	11,01,849	
	Drainage (including capital outlay)	1,61,334	
	Conservancy	16,74,002	
	Hospitals and Dispensaries and Vaccination	11,13,360	
	Plague charges	68,196	
	Markets and slaughter-houses	45,778	
	Arboiculture, Public gardens, &c.	2,35,539	
	Sanitary	3,51,593	
	Public Works :—		
	Roads	9,06,071	
	Buildings	8,36,783	
	Establishment	1,93,567	
	Stores	41,849	
	Miscellaneous	89,149	
4	PUBLIC INSTRUCTION	20,07,304	20,07,304
5	CONTRIBUTIONS FOR GENERAL PURPOSES	1,89,980	1,89,980
6	MISCELLANEOUS—		
	Interest on loans	1,52,126	19,42,586
	Other miscellaneous expenditure	17,90,460	
7	EXTRAORDINARY AND DEBT :—		8,29,796
	Investments	1,48,266	
	Payments to sinking funds	4,831	
	Payments of loans	3,02,762	
	Advances	2,31,871	
	Deposits	1,42,046	1,41,99,362
	TOTAL EXPENDITURE .. .. .	..
	CLOSING BALANCE .. .. .	..
	GRAND TOTAL	1,71,98,436

APPENDIX III—CONCLUDED,

ABSTRACT OF FORM No. III OF THE MUNICIPAL RETURNS FOR THE YEAR 1933-34 SHOWING THE INCOME AND EXPENDITURE OF MUNICIPAL COMMITTEES UNDER THE HEADINGS GIVEN IN TABLES 133, 134 AND 135 OF THE STATISTICAL ABSTRACT FOR BRITISH INDIA—CONCLD.

C.—Names of each municipality with a population of 50,000 and above, with income and expenditure,—*vide* Table 135.

Number.	Name of Municipality.	Population with Municipal limits.	Income (excluding Extraordinary and Debt and opening balance).	Expenditure (excluding Extraordinary and Debt).
			Rs.	Rs.
1	Lahore	4,00,075	23,72,778	22,95,691
2	Amritsar	2,63,210	22,86,289	22,35,630
3	Multan	1,08,351	4,49,698	3,55,883
4	Sialkot	85,093	4,85,924	4,94,787
5	Rawalpindi	75,765	5,47,918	5,05,142
6	Jullundur	74,295	3,34,411	2,90,166
7	Ludhiana	69,262	2,93,522	2,56,206
8	Gujranwala	58,716	2,48,401	2,52,678

